FAYETTEVILLE OBSERVER.

[VOL. XL.] FAYETTEVILLE, NORTH CAROLINA, MARCH 30, 1857. [NO. 2078.]

REVENUE LAW—1856-'57.

Continued.

51. Lists of the taxables of testators, intestates, minors, lunatics, insane persons, absentees and estates held in trust, shall be rendered by the executor, administrator, guardian, agent, trustee, *or cestui que* trust as the case may be.

52. When tracts of land or town lots have been divided, after valuation by the board, the taker of tax lists shall affix and return the separate value of each part, making the sum of all the values equal to the valuation returned by the board;—and the justice may swear and examine witnesses to aid him in the enquiry.

53. At the first court of pleas and quarter sessions of each county, held after the first day of April, the court shall annually appoint for each captain's district, a justice of the peace, to take the list of taxable property; whose names, with their respective districts, shall, during the term, be advertised at the court house by the clerk.

54. If the court shall fail to make such appointment, any three justices of the peace of the county may meet at the office of the county court, on or before the first day of July, and appoint the takers of tax lists for the county, and the clerk shall record the same.

55. Notices of all appointments of the takers of tax lists as soon as they are made shall be issued and delivered by the clerk to the sheriff, who shall serve them within ten days notice on each justice, and he shall advertise, at three several places in the district, at least ten days before the time of listing, the places and times, where and when he will attend for receiving the list of taxables.

56. The notice to be issued as aforesaid to the justice, shall contain a copy of sections fifty-nine and sixty-six of this chapter—and at the same time, the clerk shall deliver to the sheriff, to be handed to each justice, a fair copy of the returns made by the last preceding board of valuation of the assessment of real estate in his district, which copy the justice shall return, with his return of taxables to the clerk.

57. If any such justice should die, remove or become incapable before his duties are performed, another shall be appointed by any three justices of the county, to be notified by the sheriff, for that purpose, and such justice shall take the list.

58. At the time and places appointed by the justice, the inhabitants of the district shall attend, and the justice shall read over to each one giving in his list all the articles and subjects of taxation and then upon, he shall render to the justice his list of taxables, and at the same time shall take the following oath: "You, A. B., do solemnly swear that you, either in your own right, or the right of any other person or persons whomsoever, either as guardian, attorney, agent, or trustee, or in any other manner whatsoever, are not liable for more taxes, under the laws of the State, than the amount which you have now listed, and that the list by you now delivered, contains at least as large an amount of interest, dividends, profits, practice, salaries and fees, as you are bound to list for taxation, and in all other respects contains a just and true account of all the property which by law you are bound to list for taxation, to the best of your knowledge and belief, so help you God."

59. No justice shall take the tax list of any one but on administering the foregoing oath, on pain of paying one hundred dollars to any one who will sue for it: *Provided, however*, That females, aged and infirm persons, and persons absent from the county during the days of listing taxables, may on oath, before any other justice, render a list of his taxables, and the same being certified by such justice, shall be entered on the tax lists.

60. Real estate shall always be listed in the county wherein it is situate. Personal property, and other subjects of taxation, shall be listed in the county where the owner or lister resides, but if the owner reside out of the State, they shall be listed in the county where his agent, or the person liable for the tax may reside: *Provided, however*, That when real estate shall lie in one or more counties, a list of such estate lying out of the county of the owner's residence, sworn before a justice of the county wherein the owners may reside, may be transmitted to the proper taker of the lists: *Provided, further*, That such slaves or other taxable personal estate as are employed on the land of the owner, shall be listed where the land is listed.

61. If any person bound to list taxables, in his own right, or in the right of another, shall fail to list the same, or any part thereof, the sheriff shall collect from him and of his own proper estate double the tax imposed on the property or subject not listed.

62. If the sheriff or any other person, shall discover that any land has not been assessed, he shall make it known to the county court; whereupon a board shall be appointed to assess the same, who shall proceed in the manner herein provided; and the court shall ascertain the amount of tax which, within the ten preceding years the land has been liable for, but not paid; and the sheriff shall be ordered forthwith to collect treble the amount with interest, of all such tax, by distress or otherwise.

63. If any person shall refuse to take the oath prescribed in the 58th section of this chapter, he shall be deemed guilty of a misdemeanor; and the justice shall forthwith commit him to the common jail, unless he will be recognized with sureties to appear at the next term of the superior court of the county, to answer the charge; and on conviction or submission, he shall be fined one hundred dollars at least, more than the amount of his taxes.

64. It shall be the duty of the sheriffs to inform the attorney-general and solicitors of the State, for the circuits and counties, concerning all omissions by tax payers, done in their respective counties to defraud the State of its revenue; and the attorney-general and solicitors of the State, for circuits and counties, upon information or good cause for suspicion, that any person has omitted to render his tax list, or has failed to render an accurate and fair list of all the property, taxes, and subjects upon and for which he is liable to be taxed, shall file a bill in equity against the person so defaulting; and the answer of the defendant shall not be competent evidence against him in any criminal or penal prosecution.

65. The comptroller, at the public cost, shall have prepared and printed forms of tax lists, with all the articles and subjects of taxation, to be listed under this chapter, or any future law, mentioned separately over the heads of parallel columns, in which the amount or quantity or description of each article or subject to be listed is to be set down; and he shall annually furnish to each county court clerk, two or more copies thereof, for each collection district, as in the opinion of said comptroller may be deemed necessary.

66. The justice appointed to take the list of taxables shall set down each article or subject in its proper column, against the names of the persons listing, arranged in alphabetical order, and return the same to the clerk of the county court, at the term next after the time prescribed for taking the lists; and as a part of his return, which he shall always subscribe, he shall state that the list of each person listing was rendered on oath, in the manner prescribed and enjoined by law.

67. If any justice appointed to take the list of taxables, or any freeholder appointed to assess the value of land, shall wilfully refuse to discharge the duties of his appointment, he shall be deemed guilty of a misdemeanor.

68. The clerk on receiving the returns, shall record them at length in alphabetical order, keeping the return of each district separate from the other; and at the next county court, after they are directed to be made, shall set up in some conspicuous part of the court house, a copy of the whole, adding to the taxables of each person, the amount of tax for which he is liable; and any clerk offending against any of the duties prescribed in this section, shall forfeit and pay one hundred dollars.

69. The clerk, on or before the first day of June next, after the lists are returned, shall return to the comptroller an abstract of the same, showing the number of acres of land and their value, the valuation of town lots; and the number of white and black polls, and specify every other subject of taxation, and the aggregate tax on the whole; at the same time, the clerk shall return to the comptroller an abstract of the lists of the county and poor taxes paid in his county, setting forth separately, the number of taxable white and black polls, the amount paid on each hundred dollars value of land, and also the gross amount of taxes of every kind levied for county purposes; and the comptroller at the public cost, shall furnish the clerks with blank forms, and also make out a general statement of each subject of taxation paid in the State.

70. And if any clerk shall offend against any of the duties prescribed in the preceding section, he shall forfeit and pay to the State one thousand dollars, to be recovered against him and the sureties of his bond in the superior court of Wake county, at the term next after the default, on motion of the attorney general; and it shall be the duty of the comptroller to inform the attorney-general of such default.

71. The county court on the prescribed oath, may take the tax list of any person applying to list his taxables, at any time of such court, before the first day of March, upon his paying to the clerk one dollar for recording the same.

72. The several county courts, at the time when they shall appoint justices to take the tax lists for the year eighteen hundred and fifty-five, and at the same term, every five years, thereafter, shall appoint two respectable freeholders, men of skill and probity, to be associated with each justice, and those three shall be styled a board of valuation. They shall be notified of their appointment by the clerk, and such board shall ascertain, either by viewing the premises, or otherwise, as accurately as may be practicable, the cash value of the lands, or other real estate with the improvements thereon, situate within the districts for which they are appointed, and return the same to their respective county courts, in the manner herein prescribed; and for the town of Wilmington, such a board shall be appointed every two years after the time of their appointment in the said year 1855.

73. In estimating the value, the board may call and swear witnesses to testify thereto; and they shall take into the estimate any fishery appurtenant thereto or used with the land; also, all mines of metal, stone or coal, or any other matter, discovered or supposed to exist, whereby the price of the land is enhanced; also in ascertaining the value of improvement on real property, all machinery and fixtures for manufacturing purposes, shall be taken into the estimate; and when the same tract or body of land shall lie in one or more districts, the board where the owner resides shall ascertain the value of the whole tract; and if the owner resides in neither of the districts, the board where the greater part may lie shall value the whole, and the board shall annex to their return of their valuation the following affidavit, subscribed by them, and sworn before and certified by some justice of the peace: "We solemnly swear that the foregoing valuation of land, with the improvements thereon, and privileges thereto attached, made by us, is, in our judgments and belief, the actual value thereof in cash; and that in making the same we have endeavored to do equal justice to the public and to the individuals concerned; so help us God."

74. The owner of land, or his agent, (if he be a non-resident) shall, on oath, furnish the board with a list, including land entries, setting forth the separate tracts and also the several contiguous bodies or tracts of land owned by him in the districts, together with the names of the watercourses or other remarkable places on or nearest to which they may be situate, and the number of acres in each separate tract or contiguous bodies of land; town lots shall be listed separately and each numbered according to the plan of the town; and each separate body of land and town lot, shall be separately and distinctly valued and returned.

75. If the owner or his agent will not, on oath, state the number of acres, or if the statement is so vague that the board cannot with reasonable certainty, determine the number of acres, they shall procure the county or other surveyor to survey the land, at the cost of the owner, who may be warranted for his fees and other expenses, by the surveyor.

76. If any one deem that too high a valuation has been put on his land, the county court, at the ensuing term, may reduce the same, on motion and satisfactory proof; or they may enquire into the complaint, by commissioners appointed for that purpose—and in all cases where land, after valuation, shall increase in value by reason of mines, of metal, coal stone, or other valuable thing being discovered or worked; or, if the same shall decrease in value by reason of fire or extraordinary causes, the justices taking the list shall appoint and swear two respectable and disinterested free-holders, who with himself, shall reassess said land; and the justices shall affix their valuation to the land.

77. That in like manner, if any one shall be charged with more poll or other subject of taxation than he is liable for the court shall direct the clerk to render a true account thereof; a statement of all which certificates so given shall be returned to the comptroller, who shall credit the sheriff with the amount of the same.

78. The members of every board engaged in assessing the value of land, shall receive each, one dollar a day for the time engaged, to be paid by the county court.

79. For all services of the clerks in relation to the taxes not in this chapter specially provided for, they shall be paid by the county such sum as the court may allow.

80. The county courts may release any person from the payment of a double tax, for failing to list his taxables, in cases where it shall appear to the court by satisfactory proof that such failure occurred by reason of the sickness of the party, at the very time when the tax list was taken; or where it may appear that he rendered a list, and his name was omitted to be entered, or has been omitted in the duplicate prepared by the justice to be returned to the clerk, or other sufficient cause, to be judged of by the court; and the court shall have no power to remit a double tax in any other case, and they are expressly forbidden to do so.

[*Concluded on 2d page.*]

OBSERVER.

FAYETTEVILLE.

THURSDAY EVENING, MARCH 26, 1857.

THE PROPOSED COUNTY SUBSCRIPTION.—It appears that the anonymous written circulars with which various gentlemen in different parts of the county have been *favored*, are not the only anonymous efforts to induce the people of Cumberland to vote against a subscription to the Rail Road. We have seen a long and labored demagogical printed handbill, signed "Another Tax Payer," which requires some notice.

It is attributed, we are surprised to learn, to a gentleman of this county, who is about the last man from whom we would have expected such a production. He formerly claimed to be the projector of this very rail road, as he was certainly one of its most earnest advocates. He was a candidate for the Presidency of the Company, when it was first organized, and would have been elected by the then controlling vote of Smith & Colby, if those persons had not voluntarily pledged themselves to abide by the vote of the majority of the other stockholders; and that majority being overwhelmingly against this aspirant to the office, he missed his aim, and had to put up with a Directorship. He subscribed $2500 to the work, being one of the large subscribers. He took good care, however, not to pay his subscription. The books of the Company show, that with all the repeated public and private duns, the officers have not been able to collect more than a pitiful *twenty-four dollars* in cash and $100 in Plank Road stock, (almost worthless,) out of the $2500 subscribed by this projector, would-be President, and actual Director for two years. It was with something approaching to incredulity, therefore, that we heard that this gentleman, of all others, had written a bitter tirade against the road and against County aid to it. But we believe there is no doubt of the fact that he is the author of it.

The writer says that "an extraordinary number of Justices were appointed for the town of Fayetteville at the late session," and insinuates that they were appointed by the agency of the Managers of the railroad company," to further their purposes. This is a very ridiculous statement, and we are authorized to say that it is not true. Of the 20 Justices appointed, only 7 live in Fayetteville and its immediate vicinity. And the managers of the rail road company had nothing to do with the appointment of any of them, did not know who were appointed till after the Legislature adjourned; and in truth the appointments were made long before the bill to authorize the County subscription was introduced into the Legislature, or even written. He says that there were 38 Justices present, and that 21 of them were residents of the town of Fayetteville. There were 42 Justices present, as was manifest in the vote for County Officers. How many of them were residents of Fayetteville, we do not know, and, judging from his misstatement as to the number present, we doubt if the writer of the handbill knows any more than we. He is very careless as to his facts.

Whilst the writer thus pretends that there was a packed Court, caused by a determination of the Managers of the road "to put it through any how," he admits, in the same breath, that the Court "had no choice"—that respect for the sovereign people left them no choice but to submit the matter to the people. If so, where was the use of having Justices—Fayetteville Justices—appointed? The writer is inconsistent and shallow.

The writer asserts positively that if the subscription be made, the people of Cumberland will have to pay the whole principal and interest, amounting to $250,000 in 20 years. Does he really believe this? We are sure that he does not. He is not such a simpleton as to believe that the road will pay no dividends. He has himself asserted the contrary too often to allow of such a belief. There is not a man in the town or county, we venture to say, who believes that the road will pay no dividends, and that the subscription to the stock will be a dead loss. This anonymous writer does not believe it, say what he may.

The writer says that the real estate and polls only will have the tax to pay. Well, should there be any tax to pay (which is doubted) it will be only real estate and polls simply because the Legislature has not given authority to the County Court to tax any thing else. But no injustice is thus done to the County, as the writer pretends. He says, "the farmers, with their lands and negroes that cannot with hard work make 2 per cent. and get no benefit from it [the rail road] are to pay it all." Now these are monstrous statements—gross fabrications. Does not every man of common sense—every man of *any* sense—know that farmers make more than 2 per cent. on their lands and negroes? And does not every one know, likewise, that the farmers will *not* have "to pay it all"? The real estate and polls in town will have to pay their full share of all taxes; and that share is three-fifths as much as the county will pay on real estate, and about one-fifth as much as the county will pay on polls. Less than two thousand acres of land in the town of Fayetteville will pay $3000 for every $5000 paid by 585,075 acres in the county. The 585,075 acres in the county, with improvements, are valued by the assessors at only $1,244,147, whilst the 2000 acres in town, with improvements, are valued at $721,980, and taxed accordingly.

Yet this writer says,—and we doubt not that he blushed when he wrote it—that the farmers will have to pay it all. For shame! for shame!

"The company have a cash subscription," says this writer, "of about $100,000." Why underrate the amount? He knows that the cash subscription is materially larger than $100,000. (And it would be $2376 larger than it is, if he would pay what he himself solemnly promised to pay.) And he attempts to create the belief that the company will owe the town for the $100,000 of stock the town has taken in the road, and will we the county for the $100,000 it may take. Now he must know that this is not a fair or true statement. The company will not owe either the town or the county, any more than it will owe any private individual who has taken stock in the road. The company will owe for the bonds it may have to issue for the purchase of iron and rolling stock, supposed to be $500,000 or $600,000, and not $800,000 as this writer pretends. Instead of having only $100,000, as he pretends, it will have, of individual and town and county subscriptions, about $400,000. And after investing that amount on the road, it may well do as almost every other road in the country has done, borrow $500,000, which, when put down on the road, in the shape of iron, will make $900,000 worth of property as security for $500,000 borrowed. This is a better showing than most people can make.

There is one plausible argument that this writer uses, and one only. It is, that some of the large capitalists of Fayetteville stand aloof from the work, and do not subscribe their own money to it. That is true; and we are sorry to admit it. But these are not the men, as this writer pretends, who are urging the county to subscribe. It is the men of moderate means who have put their own money into the road—*paid* their own money into it—who are advocating the county subscription, as they advocated the town subscription, where only town people were to be taxed. The moneyed men who stand aloof from the road, and invest their money in bank stocks, as this writer says, will most probably—nay almost certainly—vote *against* the county subscription. Some of those who have subscribed thousands to the Road, only own hundreds in bank stocks.

It is unfortunately true here, as almost every where else, that the most wealthy are not usually the most enterprising. Public works are generally undertaken and "put through" by men of moderate means. But they *are* put through, and the country is improved by them. The property of both rich and poor is increased in value by them. Both rich and poor are benefitted in a thousand ways by them. And it is but fair and reasonable, therefore, that both rich and poor should help to pay for them.

But this is a shallow argument, after all. For have not the people of Fayetteville subscribed $130,000 to the road? Have they not made a further conditional subscription of a good many thousands more? (We do not know the exact amount.) And have they not agreed to tax *themselves*, their own property, $7,000 a year to pay the interest on $100,000 that they authorised the Town Authorities to subscribe? And do they not propose to pay their full share of the county subscription? These sums will make from $300,000 to $350,000 that Fayetteville will pay. Yet if we might believe this writer, Fayetteville is standing aloof from the work and endeavoring to make Cumberland county do what she is unwilling to do herself. It is not so. We admit that Fayetteville has not done as much as we think she ought to do for the work. But if the county subscription be made, she has done and will do five or six times as much as the county will have to do.

Next we have this writer denying the constitutionality of a law authorising the majority of the people to tax the minority. This is really funny. It upsets all previous notions of law makers and law administrators. It would make the great Daniel Webster, if he were living, prick his ears. He was supposed to know a little something about constitutional law; but we doubt if this idea ever occurred to him. Certain it is that he acted upon a different view of the rights of majorities. He and a few other of the great men of the country, including some of our own in North Carolina, have acted upon the idea, that where the law taxed all alike, all alike were liable to pay the tax, though some of the people did not like to pay, (any more than this writer liked to pay his $2500 of rail road subscription.) Carrying out this idea of the majority having no right to tax the minority, we suppose that the counties which, through their members, voted against the tax law at the late session of the Legislature, will not be liable for any of the taxes imposed by that law.

But, if we are correctly informed (and we have no doubt of the fact,) it was a favorite idea of this very writer, no longer than two months ago, to have the Legislature pass this very provision authorising County subscriptions to *his* favorite rail road, from Fayetteville to Beaufort! Would it be constitutional, in his estimation, for a majority of the people of Sampson, and Duplin, and Onslow, to tax the minority, and unconstitutional for a majority of the people of Cumberland to do the same thing?

As to this Fayetteville and Beaufort road, it is a favorite hobby of the writer. Will he tell us how it can benefit the farmers of Cumberland? He argues that the Coal Fields road will be no use to them, unless they want to send their turpentine and lumber to the coal fields. Now they will be as little apt to abandon the river with their turpentine and lumber to go on his rail road Beaufort, as to go to the Coal Fields.

What a bundle of inconsistencies is this said writer on constitutional law!

The writer says that the Company has been working already four years, and at the same rate of progress it will take 24 more years to finish the road. He forgets that the Company could not get along without money. If he had only paid up his $2376 (all of which is due) they might have gone ahead faster.

The writer complains that "a very large proportion of the money" paid out by the Company has been paid for salaries. Mark how a plain tale shall put him down. The Directors of the Company get no pay. They give their time and talents for the good of the cause. Of the salaries of the President and Secretary and Treasurer since the Company was organized, $3,947 has been paid in cash, and $3278 taken in stock. These are the only paid officers of the Company, (unless the Engineers should be called officers.) Now don't the writer feel a little ashamed of himself, when he reflects upon the conduct of these officers as compared with his own *unremitting* efforts in favor of the road?

"We repeat to you citizens, (says this writer,) that if a road were offered and finished, that would enable you to get more for what you sell, and enable you to get what you buy at a less price, Fayetteville would not have it." Poor fellow, he has either lost his wits—if he ever had any—or he is deficient in a more valuable quality than wit.

The writer reserved for the last his great point, as follows:

"There is in Cumberland county about 14,000 inhabitants; the tax of $250,000 will be about $18 for every man, woman and child in the county. And for the polls about $85 each."

Well, let us see about that. The writer apparently intends to deceive the ignorant into the belief that they are to be taxed $18 a year, or $85 a year for the polls. He does not say so, but only leaves it to be inferred. But his figures are wrong, even if he spreads them over 20 years, (though $18 in 20 years does not seem very alarming.) He told us in the outset that the taxes would fall on real estate *and* polls. Now at the close he lays them all on men, women and children and polls. Now it is as plainly demonstrable as any sum in arithmetic, (as is shown in another part of this paper,) that a tax of 30 cents on every hundred dollars worth of land, and of 55 cents on every poll, will pay off the whole $100,000, principal and interest, in 25 years. Well, that would make $7 50 on every $100 of real estate, and $13 75 on every poll, the payment of which will be spread over 25 years! *Provided* the rail road should never yield a cent of dividend—which is an absurd supposition.

The whole tax on land will be $7 50 in 25 years. But all experience shows that rail roads increase the value of lands near them. Sometimes this increased value amounts to 25 per cent., sometimes to 50, sometimes to 100, and even more. Now if the increase in this county should be only 25 per cent., the $100 of land will be worth $125, whilst the taxes will be only $7 50, a clear gain to the land owner of $17 50.

In conclusion, we feel assured that the people will not be humbugged by such a bundle of absurdities, inconsistencies, and palpable misstatements; but that they will do as all other parts of the country are doing—improve their condition and the value of their lands and their labor, by helping to build rail roads. That which produces prosperity elsewhere, will produce prosperity here. We, who say this, do not stand aloof from the work, as this veracious writer would have the people believe; but we have invested in the road more than the value of all the real estate we own in the town—more than twenty times as much as all the bank stock we own. We ask you to do nothing but what we have done ourselves to a far greater extent.

COUNTY BONDS AND TAXATION.—We are indebted to GURDON DEMING, Esq., for many years Chairman of the Committee of Finance for this county, for the following estimates of taxation necessary to pay the interest on the proposed issue of County Bonds, and create a sinking fund for their ultimate redemption. He has had frequent applications from citizens of the county, confiding in the integrity and accuracy so long manifested in his important public position, for such estimates, and has furnished them to us for publication; in the hope, as he says, that they will "disabuse the minds of the people of gross errors, sought to be put upon them by those who, either from ignorance or design, are endeavoring to excite them against an improvement of immense importance to them and to their children.

"My estimates are based upon the value of real estate and number of polls as they are *now*, and so continued for 25 years: upon the presumption that the people of the county are to pay the interest and debt in full, without any aid from the railroad: and that the commissioners of the sinking fund shall keep the fund intact for the whole period the bonds have to run. I leave it to others to show you that the valuation of real estate and the number of polls will be largely increased, thus lessening the proportion of taxation; that the county will receive much material aid from the Road in dividends; and that the Commissioners of the Sinking Fund, after 10 or 12 years, will be able to redeem, every year, a large amount of bonds, thus paying them off long before they are due."

Valuation of Real Estate, County and Town, $1,966,135. Number of polls 3,620. A tax of 30 cents on real estate will produce $5,898.40. And a tax of 55 cents on polls will produce $1,991. In all $7,889.40. The interest on $100,000 is $6,000—surplus for sinking fund, after paying interest, at end of first year, $1,889 40 $1,889 40

End of 2d year—interest on surplus	$113 36		
New surplus	1,889 40		
		2,002 76	3,892 16
3d year—Interest	233 52		
Surplus	1,889 40		
		2,122 92	6,015 08
4th year—Interest	360 90		
Surplus	1,889 40		
		2,250 30	8,265 38
5th year—Interest	495 92		
Surplus	1,889 40		
		2,385 32	10,650 70
6th year—Interest	639 04		
Surplus	1,889 40		
		2,528 44	13,179 14
7th year—Interest	790 74		
Surplus	1,889 40		
		2,680 14	15,859 28
8th year—Interest	951 54		
Surplus	1,889 40		
		2,840 94	18,700 22
9th year—Interest	1,122		
Surplus	1,889 40		
		3,011 40	21,711 62
10th year—Interest	1,302 66		
Surplus	1,889 40		
		3,192 06	24,903 68
11th year—Interest	1,494 18		
Surplus	1,889 40		
		3,383 58	28,287 26
12th year—Interest	1,697 22		
Surplus	1,889 40		
		3,586 62	31,873 88
13th year—Interest	1,912 38		
Surplus	1,889 40		
		3,801 78	35,675 66
14th year—Interest	2,140 50		
Surplus	1,889 40		
		4,029 90	39,705 56
15th year—Interest	2,382 30		
Surplus	1,889 40		
		4,271 70	43,977 26
16th year—Interest	2,638 62		
Surplus	1,889 40		
		4,528 02	48,505 28
17th year—Interest	2,910 30		
Surplus	1,889 40		
		4,799 70	53,304 98
18th year—Interest	3,198 30		
Surplus	1,889 40		
		5,087 70	58,392 68
19th year—Interest	3,503 52		
Surplus	1,889 40		
		5,392 92	63,785 60
20th year—Interest	3,827 10		
Surplus	1,889 40		
		5,716 50	69,502 10
21st year—Interest	4,170 12		
Surplus	1,889 40		
		6,059 52	75,561 62
22d year—Interest	4,533 66		
Surplus	1,889 40		
		6,423 06	81,984 68
23d year—Interest	4,919 04		
Surplus	1,889 40		
		6,808 44	88,793 12
24th year—Interest	5,327 58		
Surplus	1,889 40		
		7,216 98	96,010 10
25th year—Interest	5,760 60		
Surplus	1,889 40		
		7,650	103,660 10

THE TAX ON COAL.—The Raleigh Standard says that the tax of "two cents per ton on all coal that shall be shipped and conveyed from the mines on Deep River," is not a tax on *all* coal, but only on the coal conveyed by the Deep River Company. Perhaps so, and perhaps not. If the Commissioners had not made a general law of it, by tacking it on to the Revenue law, where it was not placed by the Legislature, it would more probably have been only what the Standard says. The Standard omits *that* fact, in professing to give "the facts" relating to the subject.

The Standard says also that the tax "is to be levied on the Cape Fear and Deep River Company, as the present revenue law very clearly shows." The revenue law very clearly shows no such thing, and the Standard has not ventured to publish any law to prove its assertion. Why did not the Standard publish the law? Evidently because it would have *disproved* its assertion.

The Standard also says that the Legislature cannot tax the coal which the rail road may carry. Why? It has not the right to tax the rail road, but it *has* a right to tax every ton of coal mined, whether transported by river or road. The Standard carefully avoids comment on the unparalleled act of taxing coal, the mining of which other States are anxious to encourage instead of taxing. That was the main point of our comment on the Legislature's "crowning act."

The Standard closes as follows:

"We observe that the Wilmington Herald, having been misled by the Observer, is somewhat exercised on this subject. We may expect the facts from the Herald, and something like justice in this respect to the late Legislature; but we look for nothing but unfair and bitter partizanship at the hands of the Observer."

Did not the Standard feel a little ashamed when it saw the Observer of Monday, (issued here before the above was printed in the Standard, and in Raleigh 24 hours before the date of that paper,) in which full justice was done to the Legislature? If the Standard could show as clean a record of justice to political opponents as the Observer, it might congratulate itself and earn a share of public respect and confidence.

This remark will apply to the Wilmington Journal also, which copies the above from the Standard after having seen Monday's Observer.

FAYETTEVILLE MANUFACTURES.—We have often had occasion to mention the excellence of the work turned out at the Carriage Manufactories in this place. And now we have the gratification of stating, that there went down in one of the steamers, a few days ago, two boxes, each containing a Buggy, from the Shops of Mr. McKethan, destined, one for Mississippi, the other for Texas. They had been ordered by gentlemen who knew the quality of Mr. McKethan's work.

See Fourth Page.

REVENUE LAW—1856-'57.

Concluded.

81. The clerk of the county court shall, on or before the first day of April, in the year ensuing the taking the lists, deliver to the sheriff of the county a fair and accurate copy, in alphabetical order, of the tax list, which shall contain the public tax, or tax payable to the public treasurer, and the taxes imposed by the justices of the county court; it shall likewise designate the separate amount due from each subject of taxation, and extend the aggregate amounts due from each person in columns; and if any clerk shall fail to furnish the sheriff at the time provided with a copy of this description, he shall be deemed guilty of a misdemeanor, and the sheriff shall inform the grand jury thereof.

82. The sheriff shall forthwith proceed to collect said taxes, and when he shall collect by his deputies, who are not sworn, or others, such persons shall in open court, or before a justice of the peace of the county, take an oath faithfully and honestly to account for the same, with the sheriff, or other person, authorized to receive them.

83. If any sheriff shall die during the time appointed for collecting the taxes, his sureties may collect them, and for that purpose shall have all the power and means of collecting the same of the collectors and tax payers, as the sheriff would have had, and shall be subject to all the remedies for collection and settlement of the taxes on their bond or otherwise, as might have been had against the sheriff if he had lived.

84. The sheriff, and (in case of his death) his sureties shall have one year and no longer, from the day prescribed for his settlement and payment of the State taxes, to finish the collection of all taxes; but this extension of time for collection shall not extend the time of his settlement of the taxes.

85. The sheriff shall collect the taxes as they are set down in the list, and, moreover, shall collect of all persons whose taxables are not listed, double the taxes imposed on the same subjects; and as to any land not listed, which may not have been assessed at the last assessment, the same, in estimating the double tax, shall be deemed to be of the value, by acre, of the highest valued tract adjoining thereto.

86. Immediately on receiving the tax lists, the sheriff shall advertise the fact, that he holds them ready for inspection. He shall also request therein all persons to inform him of any taxables which may not be listed.

87. For the more efficient collection of the taxes the sheriff at any time from the delivery to him of the lists 'til the first day of October in the next year, may, and if there be need, shall distrain and sell the property of the tax payer to satisfy the same, selling first his personal, and then his real estate.

88. If any person liable for taxes on other subjects than land, shall be about to remove from the county, after listing time and before the period for collection, the sheriff shall make affidavit thereof before the clerk and obtain from him a certificate of the amount of such person's tax, and forthwith collect the same.

89. If any person be liable for taxes in any county wherein he shall have no property, but shall be supposed to have property in some other county, and will not pay his tax, the sheriff shall report the fact to the county court, held next after the first day of October, and thereupon the court shall direct the clerk to issue a *fieri facias* to the sheriff of that county, returnable to the court whence it issued, for such tax and the costs of process and executing the same, which the sheriff shall execute in the manner of writs of execution in other cases, and the tax collected thereon shall be paid to the clerk of the court, and by him paid to the sheriff, to be accounted for as other taxes.

90. The sale under distress of personal estate for taxes shall be advertised ten days previous thereto, at three public places in the district wherein the delinquent tax payer shall reside, and if he reside not in the county, then in the district where the taxables were, or ought to have been listed; and the amount of tax due shall be stated in the advertisement.

91. The sale of land for taxes due thereon, shall be made under the following rules.

(1.) The sheriff shall return to the court of pleas and quarter sessions of his county, held next after the first day of January, a list of the tracts of land which he proposes to sell for taxes therein mentioning the owner or supposed owner of each tract, and if such owner be unknown, the name of the last known or reputed owner, the situation of the tracts, and the amount of taxes for which they are respectively to be sold, which list shall be read aloud in open court, recorded by the clerk upon the minutes of the court, and a copy thereof shall be put up in some public part of the court house.

(2.) The county court shall order the clerk of the court to issue notice to every person whose land is returned as aforesaid; and a copy of the notice shall be served by the sheriff on the owner, or his agent, and returned to the next county court; and if the owner be a non-resident, the clerk shall publish the same in some newspaper printed in the State, in which advertisement shall be mentioned the situation of the land, the streams on or near which it lies, the estimated quantity, the names of the owners, where they are known, and the names of the tenants or occupiers of the same.

(3.) The sales shall be made within the two terms next succeeding the term when the returns are made of lands to be sold, and at such place in the county as is directed for sale of land under execution; and the whole expense attendant on the advertising and sale, shall be chargeable on the lands and raised at the sale.

(4.) The whole tract or contiguous body of land, belonging to one delinquent person or company, shall be set up for sale at the same time, the bid shall be struck off to him who will pay the amount of taxes, with all the expenses aforesaid, for the smallest part of the land.

(5.) At the second term next succeeding the term when the returns are made of lands to be sold, the sheriff shall return a list of the tracts actually sold for taxes, the quantity of the tract bought and to be laid off, the name of the purchaser, and the sum paid to the sheriff for taxes and charges, which list shall be read aloud by the clerk in open court, shall be recorded in the minutes of the court, and a copy thereof shall be put up by the clerk, during the term, in some public part of the court house.

92. The land of an infant, lunatic, or person *non compos mentis*, shall not be sold for taxes: *Provided, however*, That where land may be owned by such persons in common with another or other, free of such disability, the share or interest of the persons so free, shall be subject to be sold for the taxes due on the whole tract; but before setting apart the quantity bid off, the purchaser by petition shall cause the tract to be divided among the tenants in common and the share or interest of the defaulting tax-payer being set apart, the purchaser may proceed to lay off on such share the quantity by him bid off and secure the title as is before provided; and the time necessarily employed in procuring such division shall fionbe reckoned against the purchaser.

93. The owner of land sold for taxes under section ninety-one of this chapter, his heirs, executors or administrators, or any other person for them, may redeem the same from the purchaser, at any time within one year after the sale by paying or tendering in payment to the purchaser or to the county court clerk of the court where the land lies, the full amount of the price paid to the sheriff, and twenty-five per cent thereon.

94. If the land so sold shall not be redeemed within the period aforesaid, the purchaser may at the end of that time select the quantity of land struck off to him, out of any part of the tract or body of which the same was bid off; the said quantity to be laid off in one compact body, as nearly in a square as may be, and adjoining to some of the outlines of the whole tract or body of land.

95. Within one year after the time of redemption shall have passed, the purchaser, at his own cost, his heirs, executors or administrators, or any other for them, may procure the quantity bid off, to be surveyed by the county surveyor, who shall make out and certify, under his hand, a fair plat of the survey with the courses and distances fairly and truly set forth; and if the county surveyor, on request, shall fail to make such survey and plat, then any other surveyor may make and certify the same.

96. The sheriff on being presented with such certified plat, within the year after the time of redemption is passed, shall convey to the purchaser the land therein contained.

97. Where by any provision of the law, any sheriff or officer, other than the person who sold for the taxes, shall be authorized to execute a conveyance for the land, the purchaser shall apply to the county court, and on showing to the court that such purchase had been made, and the price paid to the sheriff who sold, and that he has paid the other taxes since accruing thereon, the court shall direct the present sheriff to execute a deed on the purchaser's producing to him a certified plat and survey, as is provided for in section ninety-five and ninety-six of this chapter.

98. The purchaser of land sold for taxes, under section ninety-one of this chapter, shall be considered as taking and holding the same subject to all the taxes accrued from the first day of April in the year preceding the purchase.

99. If any sheriff, or clerk shall fail to perform any of the duties prescribed in sections ninety and ninety-one of this chapter, he shall forfeit and pay to the person aggrieved one hundred dollars, and shall moreover be liable, he and his sureties on his bond, for all such damages as any one may sustain by reason of such default.

100. If any county surveyor, being required within two months after the survey may be lawfully made, to survey the land bid off at sale for taxes, shall willfully fail to do so within four months after such request, he shall forfeit and pay to the purchaser, or his executor, or administrator, one hundred dollars.

101. If no person will bid a less quantity than the whole land, for the taxes, the bid shall be deemed the bid of the State, and the land shall be struck off to the State as the purchaser; and the sheriff shall report in writing to the county court, at the time he returns the lists of lands sold for taxes, what and whose lands are thus struck off to the State, describing them particularly; which report shall be recorded on the minutes of the court, and thereupon the title of said lands shall be deemed to have been vested in the State from the time of purchase.

102. The clerk shall within twenty days after the return of the sheriff's report of the land sold to the State, make and certify two copies thereof, one of which he shall transmit to the comptroller, and the other deliver to the sheriff, (or his sureties, when they act) who shall deposit the same with the secretary of State, to be by him recorded; and the secretary shall grant to the sheriff a certificate, setting forth what and whose lands, and the quantity and value thereof, have been sold for taxes and struck off to the State.

103. If any sheriff or other person authorized thereto, shall sell for taxes and strike off any land to the State, and shall fail duly to report the same to the county court, or to duly obtain and deposit a copy thereof with the secretary of State, the comptroller shall, in his report to the treasurer, charge such sheriff (or other person acting in his stead) with the sum of two thousand dollars, and the treasurer shall recover the same as unpaid tax.

104. Lands bid off for the State may be redeemed in like time, and under the same rules and regulation as those purchased by individuals, except the payment, (which shall be double in amount of all taxes for which they were sold) shall be made to the treasurer; and on his certificate thereof, the secretary of State shall, on being paid his fees, issue a grant to the original proprietor, his heirs or assigns, and at the same time shall certify the payment to the comptroller.

105. Lands bid off for the State shall, as to the person for whose tax the same is sold, his heirs or assigns, be liable to be entered as vacant lands; subject nevertheless, to the right of redemption within the time prescribed.

106. When land shall be sold for its tax, and the sheriff shall die, or otherwise become unable to report his sales, his sureties may report the same within the time prescribed; and shall proceed as to the land bid off by the State, in the same manner as the sheriff might.

107. The sheriff, and all receivers of public moneys, shall yearly settle their accounts with the comptroller, between the last day of June and the first day of October, (unless where the settlement of such persons may be specially directed to be made in other manner, or at another time,) so that it may be known what sum each one ought to pay into the treasury, and the comptroller shall forthwith report to the public treasurer the amount due from each accountant, setting forth therein (if a sheriff's account) the nett amount due from the sheriff to each fund; and therefor the treasurer shall raise an account against such person, and debit him accordingly.

108. The sheriff, in making his settlement as aforesaid, shall designate in a list by him rendered at the time, the different sources from which were raised the taxes accounted for by him, and the particlar amount of tax received from each source; and the comptroller shall give to each sheriff a certified copy of such list, which the sheriff shall deposit with the clerk of the county court of county, for his public inspection; in such settlement, the sheriff shall be charged with the amount of public tax, as the same appears by the tax lists transmitted to the comptroller; also, with all double taxes, and taxes on unlisted property by him received, and with all other tax which he may have collected, or for which he is chargeable.

109. And he shall be credited (1) with the amount of State tax on land bid off by the State, with the costs attendant on the sale and procuring the title, and with commissions on the whole, including the county revenue, on producing the certificate of the secretary of State, as is provided in section one hundred and two of this chapter. (2) With all insolvent taxables allowed by the court, as hereinafter provided; and when the sheriff shall be required to settle before such taxables are allowed, he shall be credited with them in the next year's settlement; or the sheriff may at any time thereafter, on producing a certificate of such taxables allowed, procure an order from the comptroller on the treasurer for the amount thereof.

110. The sheriff shall return upon oath to the court of pleas and quarter sessions of his county at the term next preceding the time at which he may settle with the comptroller, a list of all moneys which he may have received from the clerks of court, or as double taxes, from taxes imposed on unlisted property, or on merchants, merchant tailors, jewelers, licensed retailers by small measure, houses of public entertainment, ordinary or inn keepers, billiard tables, bowling alleys, stage players, sleight of hand performers, rope dancers, tumblers, wire dancers, circus riders, equestrian performers, exhibitors of natural or artificial curiosities, apothecaries, druggists, non-resident owners of studhorses and jackasses, horses and mules brought into the State for sale, sellers of carriages, buggies and other riding vehicles, manufacturers of riding vehicles on the sums of the purchases bought out of the State of any pieces or parts of such riding vehicles, and on all other manufacturers, upon the sums or amount of their purchases made out of the State, peddlers, brokers, insurance companies, agencies of banks incorporated out of the State, exhibitors of menageries, dancers, ethiopian serenaders, performers for reward on musical instruments, and other exhibitors for public amusement for reward, dealers in spiritous liquors, livery stables, county registers, auctioneers, commission merchants, and on any and all other subjects for which he ought to account.

111. The list shall set forth the name of each person who may have paid any such tax, its amount, and for what it was paid, which shall be read aloud in open court and shall be recorded on the minutes of the court by the clerk, who, during the space of six months after its return, shall keep a copy thereof set up in some public place in the court house and shall lay before each grand jury, during that time, a copy of the same.

112. If the term aforesaid of the county court shall be held before the sheriff can complete and return the collection of the taxes last aforesaid, or if from any other cause the sheriff have failed to make his return at the court, then the list of said taxes may be returned, and filed with the clerk of the court during vacation, and sworn and subscribed in the presence of the clerk before two justices of the county, and the same shall be recorded on the minutes of the court, and a copy set up and laid before the grand jury as aforesaid.

113. The clerk, on application of the sheriff, shall deliver to him a true abstract of such return, which the sheriff shall deliver to the comptroller when he settles his account; and if any sheriff shall fail to deliver such abstract to the comptroller, the comptroller shall add to the taxes for which such sheriff is liable, one thousand dollars, and so report his account to the treasurer.

114. If any clerk shall fail to perform any duties required in sections one hundred and eleven, one hundred and twelve, and one hundred and thirteen of this chapter, or shall falsely certify any such return of the sheriff, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office.

115. If any register or clerk shall fail to pay to the sheriff any tax which he ought to pay, the county solicitor, at the instance of the sheriff, shall bring suit on his bond, and shall recover in addition to the taxes withheld, or not accounted for, one hundred dollars; and the whole recovery shall be paid into the treasury by the sheriff.

116. No insolvent taxables shall be credited to the sheriff in his settlement with the comptroller, but such as shall be allowed by the county court; a list whereof containing the names and amounts, and subscribed by the sheriff, he shall return to the court at some term preceding said settlement, and the same shall be allowed only on his making oath that he has been at the dwelling house or usual place of abode, of each of the tax payers, and could not there or elsewhere in the county, find property wherewith to discharge his taxes, or such part thereof as is returned unpaid; and that the persons contained in the list were insolvent, at and during the time, when, by law, he ought to have endeavored to collect their taxes, such list shall be recorded on the minutes of the court, and a copy thereof, within ten days after its return, shall be set up by the clerk, in some public part of the court house: *Provided*, That when any sheriff may be desirous of obtaining his allowance for insolvent poll tax, that instead of swearing to his list, as the law now directs, the same may be submitted to the county court, a majority of justices being present, who shall consider and examine said sheriff's list and make him such allowance as they may think just and proper.

117. If any sheriff shall return to court as insolvent, the name of a person who is not listed, or has paid his taxes for the year, or shall by himself or his deputy, collect from any person his tax for the year for which he has been returned an insolvent, without accounting for the same; or if any clerk shall fail to record or set up the return as required in the preceding section, the person so offending shall forfeit and pay to the State, one hundred dollars, and the county solicitor shall prosecute a suit for the same.

118. Every sheriff (or other person allowed by law to collect and account in his stead) on settling his accounts with the comptroller, shall take and subscribe the following oath: "I, A. B., sheriff of the county of ——, do on this the —— day of ——, one thousand eight hundred and ——, make oath that the list now given in by me, is to the best of my knowledge and belief, complete, perfect and entire, and doth contain the full amount of all moneys, by me, or for me received, or which ought to have been received, on account of the public taxes for the year one thousand eight hundred and ——, on listed and unlisted property; and all double taxes, and all taxes received from clerks of courts, and from insolvents not heretofore accounted for, and all taxes received, or which ought to have been received, from any other and all other sources whatsoever. And I do further make oath, that if I, or any person for me, shall hereafter collect any unpaid tax now due, and not rendered in said list, I will render a true account thereof, within one year after collecting the same."

119. If the comptroller at any time shall have just cause to suspect that any sheriff, or other person accounting in his stead, may have made a false return, or sworn falsely in any matter relative to the collecting or accounting for any tax, he shall thereof inform the officer prosecuting in the superior court of the county wherein the offence was committed, who shall take such steps as public justice may demand.

120. The sheriff for his services in collecting and paying the public taxes into the treasury, shall receive a commission of three per cent. on the net amount received by him from the clerk, for taxes imposed by the seventh section, and five per cent. on the net amount of taxes collected from every other source, to be deducted in the settlement of his account with the comptroller.

121. And for his settlement with the treasurer, he shall be paid by the treasurer three dollars for each day he may be necessarily engaged therein, and two dollars for every thirty miles of twice the estimated distance from his home to the seat of government, by the most usual common highway.

122. In every case of failure by a sheriff or other accounting officer, to settle his accounts within due time, or to take the oath required on his settlement, the comptroller shall forthwith report to the treasurer the account of such sheriff or officer, deducting therefrom nothing for commissions or insolvents, but adding thereto, one thousand dollars, for the amount of taxes supposed not to appear in the lists transmitted by the clerk; and if the whole amount be not paid, the treasurer, on motion of the attorney-general in the superior court of Wake county, at the first court after the default shall have occurred, shall recover judgment against such defaulting officer and his sureties, for the amount reported against him, without other notice than is given by the delinquency of the officer.

123. And to the end that their obligation and names may be known; the clerk of the county court, at the same time when he transmits to the comptroller the tax lists, shall transmit to him also a copy certified under the seal of the court, of the bond of the sheriff, upon pain for his default, of forfeiting to the State one thousand dollars; which the treasurer shall and is hereby specially charged to collect in like manner and at such time as is provided in the preceding section.

124. The register of every county yearly, on or before the first day of September, shall transmit to the comptroller a certified copy of the bond of the clerk of the county court, as the same is registered; upon pain of forfeiting for his default to the State, one thousand dollars; which the treasurer is hereby specially charged to collect in like manner and time, as is provided in section one hundred and twenty-two of this chapter.

125. In all suits directed by any law to be instituted on motion of the attorney general at the instance of the treasurer or comptroller, against any sheriff or clerk and his sureties, a copy of the bond of such officer, certified as aforesaid, and sent to the comptroller, and by the comptroller certified together with the default under his hand, shall be deemed sufficient evidence of the execution of such bond and the default of the officer, to allow the judgment to be entered.

126. And in case of the default by the register to duly certify and transmit the bond of the clerk in proper time, the comptroller shall forthwith proceed to procure such certified, and also a copy of the bond of the register certified by the keeper thereof, and shall proceed in the manner hereinbefore provided, against them and their sureties, at the first superior court in Wake after said copies shall be procured.

127. In every case of default by any clerk, sheriff or justice of the peace in the discharge of any of the duties by this chapter imposed on any of them, where no penalty is provided, the defaulting officer shall forfeit and pay to the State, for each default, one hundred dollars. And all the penalties by this chapter imposed on such officers for the sole use of the State, may, when there is no special mode provided for recovering the same, be recovered in the name of the State, at the instance of the treasurer, on motion of the attorney general, or any of the solicitors of the State.

128. The certificate of the treasurer or comptroller of any matter of default in any of said officers, occurring at the office of the comptroller or treasurer, and copies of any papers in said offices duly certified by the proper keeper thereof, shall be admitted as evidence in any suit or prosecution whatsoever against them or others, and about any other matter whatsoever.

129. The treasurer may, on motion, obtain judgment in any court of record, against any person indebted to the State, in the same manner, and under the same rules and regulations which are prescribed in case of delinquent sheriffs, and the court shall award execution, though the amount of the claim be within the jurisdiction of a justice of the peace.

130. The sheriff shall specify in his receipts to tax payers the amount of State tax and the amount of County tax separately.

131. The president and directors of the Cape Fear and Deep River Navigation Company shall pay to the public treasurer, on the first Monday of January, eighteen hundred and fifty-six, and annually thereafter, until the bonds issued under the authority of the act of eighteen hundred and fifty-four, chapter five, entitled "*An act to authorise the Cape Fear and Deep River Navigation Company to issue bonds, and for other purposes*," shall have been paid, one *per centum* of the net profits of said company, to be by him invested in State securities, which, with the interest annually accruing thereon re-invested, shall constitute a sinking fund, which shall be applied to the payment of the principal of said bonds, as they severally fall due.

132. A tax of two cents per ton, on all coal that shall be shipped and conveyed from the mines on Deep river, shall be annually levied, and paid as other taxes of the State are paid, and shall be collected by the sheriff of the county of Chatham, for the time being, and paid to the public treasurer; and when received, shall be invested and re-invested as prescribed in the preceding section, and shall constitute a sinking fund for the payment of the principal of said bonds, and shall be applied by the treasurer, as prescribed in said section; and when the debts and liabilities of the company shall have been discharged, the said tax shall constitute a part of the revenue of the State.

133. The president and cashier of the several banks in this State, except the Bank of the State of North Carolina, shall annually pay three-fourths of one per cent. into the treasury of the State, on the stock owned by individuals or corporations in the said banks, on or before the first day of October in each and every year: Provided, The same does not reduce the annual profits of the owners thereof below six per cent.; and in case any one or more of them shall refuse or neglect to pay the tax as herein required, he or they shall forfeit and pay double the amount of said tax, and the same shall be sued for and recovered in the Superior court of Wake county, by the attorney general, for and in behalf of the State. [*Ratified the 2d day of February*, 1857.]

AN ACT TO AMEND THE 60TH AND 73D SECTIONS OF THE 99TH CHAPTER OF THE REVISED CODE, ENTITLED "REVENUE."

Section 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the first clause of the 60th section of the 99th chapter of the Revised Code, which relates to listing real estate, be, and the same is hereby amended, so as to read as follows: Real estate shall always be listed in the county wherein it is situated, if situated wholly in any one county; but if any tract of land shall lie partly in one county and partly in another, or in other counties, the owner shall be bound to list the same in the county where he or the person bound for taxes resides, if he resides in either of the counties, and if not, then he may list the same in either of the counties: Provided, That if the owner does not live in either county, he shall list his land in that county in which the larger part of said land lies.

Sec. 2. *Be it further enacted*, That the 73d section of the 99th chapter of the Revised Code, be amended by adding after the words 'the whole' in the tenth line, the following words, "and when the same tract or body of land shall lie in one or more counties, the board in the county where the owner resides, shall ascertain the value of the whole tract, and if the owner resides in neither of the counties, the board in the county or district where the tract is listed, shall value the whole of the same. [*Ratified February* 2, 1857.]

The Vicksburg (Miss.) Whig complains that the Legislature of that State sent its laws to Boston to be printed, and appropriated $3000 to pay a member to go there and read the proof-sheets.

COMMUNICATION.

FOR THE OBSERVER.

HAYWOOD, March 20, 1857.

A second article over the signature of "Cape Fear," in your issue of the 26th ult., in answer to a communication in the Wilmington Journal of the 18th of February, would have been noticed earlier; but "Deep River" withheld a reply for the purpose of geting the exact dimensions of Boats, Locks, &c.

"C. F." says "he disclaims any intention to undervalue or misrepresent, in his statement in regard to the Deep River works, and if convinced of error, he will be the first to acknowledge and correct it. Truth is what he seeks."

"Deep River" would not have noticed anything so far from known facts, but the Observer (whose opinions generally are entitled to great respect) endorsed the calculations and statements of "Cape Fear,"—though none are infallible.

"Cape Fear" must have sought information from those who knew as little about the works on Deep River as himself, or they wilfully led him into error in regard to facts.

"He has always understood that the Locks (except those below Silver Run) would admit Boats only 16 x 80 feet." "I believe it is admitted that the Locks above Silver Run are less than those below." There are several gentlemen in Fayetteville that could have given the precise dimensions of any Lock on the line of improvement. It is a well known fact that all the Locks are the same length and none under 18 feet wide. Those below Little River were built 24 feet to accommodate the lumber men on said River. Though this is very much like "C. F.'s" statement in regard to the steamer Sun: "He was informed by the *agent and part owner*, that the Sun was 17 by 103½ feet," "and from actual trials he ascertained the Sun can't pass the lower Locks." This is not very astonishing to those who read the Observer, and have seen the steamer Sun, as she has side wheels, and measures "as I was informed by the *agent and part owner*," 28 by 118 feet. "*The agent and part owner*" further stated that he informed "Cape Fear" that the steamer Southerner was 17 by 111½ feet. "Deep River" was also informed by a gentleman who had been a *part owner* of steamers, and engaged in navigating the lower river for the last ten or twelve years, that he has only had the pleasure of seeing the author of "Cape Fear" but twice in that length of time on the wharf at Fayetteville, and that was to bid adieu to some friends that took passage to Wilmington. The Locks were all built 18 by 115 feet in the chambers, except those before mentioned, below Little River. Allowing 10 feet for swing of gates (which is sufficient) they will all admit Boats 18 by 105 feet, as stated in the Journal of the 18th ult. And the writer will not recede one inch in his calculations, because he measured before writing; and "Cape Fear" might have taken his own advice, and measured the steamers Sun and Southerner, and the Cross Creek Lock. "Cape Fear" confines his calculations to 24 inches. Any person acquainted with the river knows that except in extreme droughts there is more than three feet of water at any point on Cape Fear and Deep River, where they are navigable. Though 'C. F.' has squeezed up his calculations from 30 to 53 tons on 2 feet,—and if he will base his next estimate upon the real depth of water, which is not less than 3 feet on the mitre cills or Spring Hill from 7 to 10 months in the year, he will make quite a respectable tonnage for our much abused Slack Water Navigation. "Deep River's" former opinion in regard to the draught of flats, was not based entirely upon 24 inches water, for he knows from past experience that the greatest difficulty encountered in navigating the upper rivers, in winter and spring, is too much water, the depth of which vary from 4 to 7 feet upon the mitre cills for at least six months in twelve.

'Cape Fear' seems to be very incredulous and says "we know some of our Harnett friends can do grand things." Well, in our humble opinion, "Cape Fear" never has nor never will be accused of doing anything very "grand" or great. And further believe that our statements will be as much if not more credited than "Cape Fear's." And I expect he will be equally incredulous when he is informed of the fact that the steamers Enterprise and Haughton left Haywood at 12½ o'clock P. M., the 12th inst., arriving at Fayetteville that night, taking down cotton, flour, &c., which amounted in the aggregate to more than 88,000, besides some naval stores forwarded through to Wilmington; and that the owners of said produce purchased in the town of Fayetteville a very respectable freight for the two steamers on their return,—the former reaching here the 15th, discharged the up cargo and left again early the 17th, heavily laden with flour, naval stores, &c., &c., for Wilmington.

DEEP RIVER.

From the Cheraw Herald.

RAILROAD MEETING.

A large number of the citizens of Richmond county, North Carolina, assembled at the Court House in Rockingham, on the 17th day of March 1857, for the purpose of appointing delegates to the Cheraw & Coal Fields Railroad Convention, to be held at Cheraw, South Carolina, on the first day of April next.

The meeting was organized by the appointment of Col. H. W. Harrington, Chairman, and Wm. W. Graham, Secretary.

The object of the meeting having been explained by the Chairman, in a few remarks illustrative of the great importance of the proposed Railroad to the prosperity of North and South Carolina, and of the country generally, eloquent addresses were made by A. R. McDonald and Walter F. Leak, Esqs., to the same effect. The following Resolutions were unanimously adopted:

On motion of N. T. Bowden,

1st. Resolved, That the Chairman of this meeting appoint twenty-five delegates to represent Richmond County in the Cheraw & Coal Fields Railroad Convention, to assemble at Cheraw, South Carolina, on the first day of April next.

On motion of W. F. Leak,

2d. Resolved, That the Chairman address a communication to the Mayor of the City of Charleston, South Carolina, inviting, through him, the citizens of that city to appoint delegates to meet those appointed by this meeting and other similar meetings held in this State and South Carolina, at Cheraw, on the first day of April next, to co-operate with them in such measures as may be deemed most advisable, to accomplish an object so important to the interests of the two States, as the construction of a Railroad from Cheraw, South Carolina, to the Coal Fields on Deep River, in North Carolina.

Under the first resolution, the following gentlemen were appointed, to wit: Allen McCaskill, James McIntosh, Nath. P. Almon, Randolph McDonald, Jas. L. Yates, Col. Jno. W. Covington, John Watson, Samuel Terry, Maj. George Northam, Maj. Wm. E. Smith, James P. Leak, Walter F. Leak, Tristram Bostick, Daniel B. Nicholson, N. T. Bowden, William A. Graham, R. S. McDonald, John Shortridge, Martin R. McDonald, Eli Terry, Wm. Townsend, Wm. B. Cole, Reddick Bowden, David A. Boyd, Dr. Owen Hadley.

The Chairman was added to the list of delegates, on motion of Allen McCaskill.

On motion of N. T. Bowden,

3d. Resolved, That the papers publishing Cheraw and Fayetteville, be requested to publish the proceedings of this meeting.

On motion of W. F. Leak, the meeting adjourned *sine die*.

H. W. HARRINGTON, Ch'n.

W. W. GRAHAM, Sec'y.

The Croom Case.—The Supreme Court just terminated its session in the trial of the important case of Smith and Armistead vs. Croom et al. The complainants sued for personal property of Hardy B. Croom, dec'd, and one third of his real estate situated in Florida. The grounds on which they founded their claim, as stated in the bill, are, that in the year 1848, steamship Home, in 1857, by which the Mr. Croom and all his family, consisting of wife and three children, were lost, the latter survived their father, and thus became entitled to all his property. The Court below decided in favor of the defendants. An appeal was taken to the Supreme Court, composed of Judge Ruffin, Judge Pearson, and Judge Fisley, of the Western Circuit. The latter occupied the seat vacated in this particular case by Chief Justice Taney, who had been counsel for one of the parties.

The decision of the Court below was affirmed by the S. Court declaring: 1. That H. B. Croom survived his wife and one child, but left two other children, Henrietta Mary and William Henry, survived him, William H. the last; 2. That the domicil for the succession of personal estate of H. B. Croom was in South Carolina and not Florida. The decision of the Court on the question of survivorship either in construction of the act of 1829 regulating descent of real property. The construction given to the act was, that, on the death of the father, his real estate descended to equal shares to Henrietta Mary and William Henry, the latter, on the death of his sister, became entitled, but that her share of the real estate did not become vested from the father. This seems to understand it, gives to the representative of the latter share of the real property.

The decision on all the points of law was decidedly in favor of the complainants, and by it they recover, in addition to one half of the personal estate situated in Florida, all the personal property of the intestate.

The case was argued with exciting interest and marked ability by James T. Archer and Wm. Law, of Savannah, for the complainants, and G. M. Davis, Long and Gilchrist, and [illegible] of Charleston, for the defendants.

Tallahassee Sentinel.

Zimmerman, the Millionaire.—Samuel Zimmerman, who was killed by the Great Western Railroad accident, was a native of Harrisburg, Dauphin county, Pennsylvania, but for some time past resided at Niagara Falls, owned the Clifton House there, and at the time of his death was estimated to be worth at least a million of dollars. Mr. Zimmerman was less than twenty years ago, working at his trade, which we believe was that of a blacksmith, in the central part of this State. He, however, pulled up stakes one fine morning, turned his face toward the setting sun, and his family in Pennsylvania lost sight of him entirely.

In the meantime a younger brother, by heavily taking care of his earnings, was enabled to start a coach line between Spruce Creek and Williamsburg, consisting of a four-wheeled vehicle and two horses, which he drove himself. Some years ago, a gentleman stopped at Spruce Creek and desired to be driven to Williamsburg, but there being no other passenger, the proprietor of the aforesaid "line" at first objected. He nevertheless consented, and when the stranger got out he handed him, instead of the usual fare—three dollars—a three hundred dollar bill. This began to open Bill's eyes to the importance of the passenger, and he soon discovered that he was other than his brother Sam, so disguised in his clothes, that a thirty miles ride had not undeceived him. Subsequently the now wealthy brother bought his poorer brother a farm worth $[illegible] in Illinois, on which he now resides.—*Phil. Ledger.*

From the Journal of Commerce.

MESSRS. EDITORS.—The copies of the letter now sent to you will explain themselves. We think they will interest many. We ought to remark that we have neither seen nor heard from this gentleman in the way of business since 1848.

YOUR FRIEND.

NORWICH, CONN., March 23d, 1857.

MESSRS. ——: GENTLEMEN:—On the 20th May, 1848, as you may remember, you remitted me from a claim you held against me for $——, for "one half," giving a receipt in full. I propose now, with your permission, to pay the remaining "half," and herewith send that amount. Please receipt for the same, and oblige.

Yours truly, ——

[COPY OF ANSWER.]

NEW YORK, March 24, 1857.

MR. ——: DEAR SIR:—Your unexpected favor of yesterday is received by mail this morning, with its enclosure of —— dollars, being the remaining fifty per cent. of a debt you owed us in 1848, and which was then compromised by your paying us fifty cents on the dollar, and which was all we expected to receive. We are obliged to you for this amount, and almost envy you the pleasure which its payment must afford you. In a business experience of nearly a quarter of a century, wanting only about six months of the 25 years, the writer remembers but two previous instances of such honesty. Amid the prevalent disregard of the moral obligation of a debt, or the reference to its legal claim only, now, unfortunately, so very common, it is refreshing to meet with occasional examples where sterling integrity, and a conscientious estimate of duty prevail. They make us think more highly of our kind. A man lives happier and dies better for doing right. We trust that your prosperity will continue, and be blessed to you, and that you will find the reward in your own breast for this just, though unexpected payment. With our best wishes.

Yours very truly, —— & Co.

NEW GOODS.

We have received our Stock of

Spring and Summer Goods,

To which we call the attention of Buyers. Our goods are all new, and have been selected with considerable taste. And we will sell as cheap as any House in the State.

MOORE & ERO.

March 25, 1857. 93

FOR SALE.

A FEW of the very best STOCK PIGS,—now ready for delivery. JNO. WADDILL, Jr.

March 24. 93-2w

NOTICE.

THE Superintendents of Common Schools in and for the County of Harnett, N. C., are requested to meet at the County Court Clerk's Office, in the Town of Toomer, on the 3d Monday in April 1857.

B. F. SHAW,
Clerk Board Superintendents
Common Schools, Harnett Co.

March 24. 93-3t

☞ We are requested to announce MASTIN V. TERRY, as a Candidate for the office of Clerk of the County Court of Richmond, at the ensuing election in August next.

March 17. 93-tc

OBSERVER.

FAYETTEVILLE.

MONDAY EVENING, MARCH 30, 1857.

MILITARY VISIT.—We learn that the Wilmington Light Infantry, Capt. DeRosset, is expected to visit this place on the 30th April (prox.) by invitation of the Fayetteville Independent Company. Preparations are making, we understand, for a cordial reception; and our citizens generally, we doubt not, will unite in extending to the citizen-soldiers of our sister town every kindness which the spirit of hospitality can suggest.

We also learn that the Lafayette Light Infantry, Capt. Cook, (of this town,) has accepted an invitation to participate in the festivities which will be provided for the occasion.

We have just received a communication from Thomas R. Underwood, Esq., in reply to our remarks on his handbill signed "Another Tax Payer." We regret that it came to us too late even to read it before we go to press this morning. It is impossible to print four closely written pages received not two hours before we are obliged to go to press, with our hands full of other matter by this morning's mail, &c. Unless we find exceedingly improper, (which we do not anticipate) we will publish it, of course, on Thursday.

From the Wilmington Herald.

The following extract from the Charleston Mercury demonstrates that the idea of connecting Fayetteville with Charleston by rail road is warmly entertained. Should this project succeed, our friend Powell, of the Cheraw *Gazette*, will have a chance ride before he sees the completion of his favorite road to the Coal fields.

North Carolina Coal Fields and Iron Mines.—An esteemed friend and correspondent, in Fayetteville, N. C., who takes a deep interest in effecting a rail road connection between that town and Charleston writes us on the subject, thus:

"We are struggling here, earnestly, to do for ourselves what our Legislature failed to help us to do, viz: to build a rail road to the coal and iron region on Deep River. I have observed that the *Mercury* has received favorably a suggestion that Charleston shall build a rail road to the same region, not *via* Cheraw, through a barren wilderness, but to this place, and make *our* road a part of a chain from the coal fields to Charleston. I am told, also, that Mr. Huger, the President of the North-Eastern Railroad, favors this route. Now, if I could hope that your people were ready to build a railroad to that region, I think I would come to Charleston, and show them by plain matters of fact that it is *their* interest, as well as ours, that they should come this way. I am deeply interested in our road, and every road that will help our town and State. Do tell me, therefore, if there be any prospect of Charleston undertaking such a work."

We invite information on the subject, and in answer to the inquiry of our correspondent's letter, and we would, also, invite our correspondent, forthwith to come among us, and enlighten us with the practical knowledge, of which we know him to be full, on the enterprise which so deeply and patriotically interests him. Let him do so and he may succeed in rendering Fayetteville, where he has long been both an intelligent *observer* and (also, "the observed of all observers,") a thoroughfare between Charleston and the coal fields of North Carolina, and perhaps the great market of the South.

Since the project of a rail road from Charleston to the Coal Fields, by this place, was broached in the Mercury, as stated above, Wilmington has "cut the game," by abandoning the route from Whiteville to Lumberton, (which at that time appeared to be the favorite,) and determining to start from Wilmington and go to Lumberton, altogether omitting Whiteville from the route. This of course renders the connection of Fayetteville and Charleston more difficult, by just the distance between Whiteville and Lumberton, some 25 miles, we believe. Still, when the North Eastern road and our Coal Fields road are built, it will require but about 55 miles from Whiteville or Fair Bluff to make a rail road communication from Charleston to the Coal Fields, by this place. It would cross the Wilmington and Charlotte road, and give this place and the whole country the benefit of markets at Wilmington or Charleston, as they may please; and eventually of a third market at Beaufort, for we look upon a rail road to Beaufort as a fixed fact at some period after the completion of the Coal Fields road.

Private information from other sources leads us to believe, that at present Charleston has her hands full of rail road enterprises, and that her connection with our Coal Fields, though more than probable eventually, will necessarily be postponed. In the mean time, the commencement or completion of other roads will serve to point out, and perhaps to promote, the interests of both Charleston and Fayetteville.

The writer of the above letter to the distinguished editor of the Charleston Courier, would be delighted to avail himself of kind invitations to visit Charleston, if he were not assured that Charleston is not now prepared to engage in any new work. Indeed, if time permitted, he would go there, in the hope to "cast some bread upon the waters," and to enjoy the pleasure, and to reap the benefit, of intercourse with some there whom he is happy to number among his friends.

VIRGINIA AND NORTH CAROLINA.—The last Legislature granted a charter to build a railroad from High Point, via Salem, Germanton, &c., to the Virginia line. This road, if built, will pass over or near large deposits of iron, coal, marble, lime and other mineral in Stokes county, as well as through a productive agricultural region. Besides these advantages the road, as we learn from the Salem Press, is the most direct route to effect a connection with the Lynchburg and Alexandria road; a project now warmly advocated by the Lynchburg people, as well to secure the trade of Western North Carolina, as to form the most direct, cheapest, and most expeditious route for the great Northern and Southern travel.

The Bridge over the Roanoke at Weldon, which by the Petersburg Rail Road Company, was destroyed by fire on Wednesday last. Loss probably fifty or sixty thousand dollars.

OFFICE HUNTING.—We could fill columns with accounts, some amusing and some disgusting, which we find in the Northern papers, of the fight over the spoils. How the hundreds of New York rowdies filled the Hotels at Washington and hovered around the White House, quarrelling and almost fighting over the bits of "plunder;" how they were succeeded by similar troops of patriots from Baltimore, Philadelphia, Boston, &c. even to California, whose men did *not* stop short of fighting, but had at least one regular set-to between Scott, Member of Congress elect, and Col. Snowden. The Col. was knocked down by the Congressman, and may congratulate himself that he was not treated as Herbert treated Keating.

To us Whigs there is much of consolation in the reflection that there is not a man of our party seeking office. It might possibly be otherwise, we confess, if they stood the smallest chance to get one; but fortunately they are not now led into temptation, and should be thankful, for of all the poor things that a man can do (provided he is fit for any thing decent) is the pursuit of office,—unless it be a poorer thing still to succeed in that pursuit.

As to the New York offices, Mr. Buchanan has disregarded, to some extent, the orders of the 131 New York citizens who met at Willard's in Washington and kindly told him whom to appoint. Out of nine in all, he has selected three of the persons nominated, (including Rynders,) and discarded three, leaving three others yet to be appointed.

Augustus Schell has been appointed Collector, Emanuel B. Hart Surveyor of the Port, Isaac V. Fowler Post Master, Capt. Rynders Marshal, George Sanders Navy Agent, and Mr. Birdsall Naval Officer of New York City. All of these are new men except Fowler, who has been retained in the Post Office. All but Fowler are Hards, we believe; and there is great rejoicing in New York among the Hards and grumbling among the Softs, who have enjoyed the spoils for the last four years and are not pleased at the loss of them.

As to the California appointments, also, there has been a great struggle. The Collectorship of San Francisco is said to be worth $10,000, and yet has ruined every man who has held it. B. F. Washington gets it, much to the indignation of Senator Dave Broderick, who, it will be recollected, secured his and Gwin's seats in the Senate by a bargain, in which it was agreed that Gwin should give up to Broderick all the California patronage in the President's gift—the President being regarded by these worthies as a mere nose of wax in their hands. A Washington letter says,—

"The bitterest strife which has manifested itself here as to appointments, has arisen among the Californians. It is none the less virulent for its exclusively personal character. There is no political principle involved in it, and it is purely a fight over the offal of patronage. The latest phase of it is, that Broderick now accuses Gwin of playing double! It appears that B. F. Washington, appointed San Francisco Collector, has been backed by Gwin, who, it is alleged, added his influence to this end, to that of his retiring colleague, Weller, under whose auspices the successful Collector was put forward for the place.

"Broderick himself is quite bitter upon the subject, and is alleged to have said he would never enter the White House again until its present occupant was superseded. Broderick's friends charge Gwin with epithets, based upon his letter disclaiming the spoils after their election, which the fiercest passion and chagrin could only warrant."

There seems to be a peculiar fitness in at least one appointment made by President Buchanan, as explained in the following paragraph:

The most admirable appointment, and the most creditable to Buchanan's executive acumen which he will probably make, was announced to-day, and received with unanimous acclamations. Fayette McMullen (M. C. Va.) is Governor of Brigham Young and his Saints in Utah! Napoleon never so accurately calculated his instrument in picking out an officer. McMullen has been the most inveterate bore which the President, his several officers of the cabinet, and every public man of influence, have had here, of all the other heirs of the horse-leech now congregated in Washington. They every one desire him in Utah, of all spots. Then he has had a varied connubial experience, and has been hard after "higher law" men, all his public days, as witness, his pummelling of Granger in the omnibus fray last Congress, &c. The general cry is "clear the ring," for all desire to see the tug of war between McMullen and Brigham. The President says he has examined the entire scope of his acquaintances, and finds no one so suitable for Governor of Utah as Fayette McMullen.

A paper suggests a doubt whether McMullen will convert the Mormons or the Mormons convert McMullen. We bet upon the success of the Mormons.

Robert J. Walker, a broken down politician and financier, formerly U. S. Senator from Mississippi, Secretary of the Treasury under Polk, &c., has been offered and accepted the Governorship of Kansas.

The newly appointed Marshal for the Southern District of New York, Capt. Rynders, is being pretty severely handled by a portion of the New York press. The Courier thinks the fillibusters will have full swing under Rynders, and it looks upon the appointment as indicative of a Buchanan Fillibusterish propensity. On the contrary, the Express hopes for much from Rynders in this matter,—upon the principle of setting a rogue to catch a rogue. The Captain has a pretty tough skin, well used to castigations of this kind, and the present ones will have very little effect upon him.—*Balt. Patriot.*

WASHINGTON, March 27.

The post of Minister to Russia is said to have been tendered to Mr. Aiken, of South Carolina, but the latter would prefer to succeed Mr. Dallas—providing he can do so.

There are hundreds of applications for the Liverpool Consulate, which will soon be vacant, but no selection has yet been made.

APPOINTMENTS.—Philemon B. Hawkins, Esq, State Senator from Franklin county, has been appointed United States Marshal for North Carolina, *vice* Wesley Jones, Esq., term expired.

Oliver S. Dewey has been re-appointed Collector at Ocracoke.

W. B. Flanner, Surveyor, and W. N. Peden, Naval Officer, at Wilmington, have also been re-appointed.

THE LATE HUGH S. LEGARE, OF S. C.—We have not often read an article with more interest than one in the Charleston Courier received this morning, detailing the efforts made by Richard Yeadon, Esq. of Charleston, to find the last resting place of LEGARE, certainly one of the most learned and eloquent men ever produced by South Carolina, or indeed any other State or country. On his visit to Boston last Summer Mr. Yeadon went to Mount Auburn, expressly to visit the grave of Legare, (who had died at the house of Mr. Ticknor, in 1841, whilst on an official visit with President Tyler, by whom he had recently been appointed Attorney General,) and to his astonishment could not learn even that his remains were interred in that "City of the Dead." Feeling sure that such was, notwithstanding, the fact, he entered into correspondence with Edward Everett, and afterwards with Dr. Bigelow, who attended Mr. Legare in his illness, and Mr. H. G. Cruger of New York, and was finally able to identify the spot as one selected and purchased by Mr. Cruger. This was no spasmodic or idle movement on the part of Mr. Yeadon, but persisted in for six months, and with the view to have a suitable monument erected over the spot where the remains of his gifted friend and countryman lie.

Succeeding in his generous purpose of identifying the spot, Mr. Yeadon next presents the subject to the people of Charleston in the following brief but eloquent paragraph:

"We have no time or space, at present, to enforce the appeal to Charleston, for a fitting monument to her own Legare, who loved and served her, with a son's devotion, and whose brilliant genius and glorious eloquence, gave her such fame as Demosthenes conferred on Athens and Cicero on Rome. We shall, for the present, leave the letter of the generous Cruger to speak to the sympathies and the pride of the Palmetto City, to rescue herself, and the Palmetto State, from the reproach of having the slow, unmoving finger of scorn, pointed by the miscreant Sumner, at the neglected grave of the gifted Legare. We propose that a subscription be forthwith instituted, for the erection of a suitable monument (of moderate cost) to Legare, at Mount Auburn Cemetery. We shall accordingly open a subscription list at our office, and we invite the patriotic and liberal, to do honor to the dead, and to themselves, by inscribing their names and donations, on the tributary roll."

It is scarcely necessary to add, that such an appeal, for such a purpose, was promptly responded to. In his own words, "it struck the responsive chord, and liberal subscriptions were immediately commenced."

We once had the pleasure of hearing Mr. Legare speak, on a festive occasion, and we can never forget the impression he made. Modest and retiring to a fault, he was absolutely forced upon his feet, but a more elegant and finished speech we never listened to. It becomes Charleston to wipe out the reproach of having neglected to continue, after death, the honors which she did not withhold during life.

CANDIDATE FOR CONGRESS.—We learn that at Randolph Court, last week, Maurice Q. Waddell, Esq., of Chatham, announced himself as a candidate for Congress in that (Mr. Reade's) District.

Communications in the Asheborough Bulletin from Randolph and Montgomery counties recommend Alfred G. Foster, of Randolph, as the candidate of the American party in the same District.

SENSIBLE VOTES.—We are glad to see by the list of yeas and nays that every Democratic member of Congress from North Carolina—Messrs. Branch, Clingman, Craige, Ruffin and Winslow—voted for the Bill to distribute the surplus revenue among the States. All of them have thus placed themselves upon the old whig doctrine of a distribution of the proceeds of sales of the public Lands; and as all of them will probably be re-elected, the opposition of the Democratic press to that wise and beneficent policy will be of no consequence.

The other members from this State voted for the Bill of course. And as the same gentlemen or members of similar views will occupy their seats in the next Congress, North Carolina will stand unanimous for the measure.

THE GREAT MAIL.—A Goldsboro' correspondent of the Petersburg Express says that there is an effort to transfer the great Southern Mail from the lower to the upper route, by way of Raleigh, Charlotte and Columbia to Augusta. The lower route has the advantage of being 100 miles shorter than its rival.

MORMON OUTRAGE.—A letter from Great Salt Lake City states that Judge Stiles, a Mormon United States Judge in Utah, having, as previously reported, taken a bold stand against the nefarious designs of the Mormons, and in support of law and justice, had been cut off from the church, and his office was subsequently broken into and all the books, papers, and the records of the United States were taken out and publicly burnt.

THE WASHINGTON UNION.—Hon. John Appleton, who had been appointed Editor of this paper by the President, has been too unwell to attend to his duties, and it is said that he will retire, accepting the appointment of Collector at Portland, Maine. Mr. Forney is named as his probable successor.

SMUT IN WHEAT.—A Mr. Barkley, of Texas, writes to the Commissioners of Patents the result of an experiment for the prevention of smut. One bushel of wheat was prepared in the following manner: One peck was covered with water, and after being permitted to remain undisturbed for twenty-four hours, it was rolled in hickory ashes, and sown immediately; a second peck, after being treated in a similar way, was rolled in lime and sown immediately; a third peck, after being steeped in water, was rolled in ashes from oak wood, and immediately sown; and the fourth peck was sown without any preparation.

The soil used was the same in all cases. The wheat rolled in ashes was not touched by smut; that in lime had four or five heads of smut; and that without preparation was almost entirely destroyed by its ravages.

FROM THE LONDON CORRESPONDENCE OF THE NATIONAL INTELLIGENCER.

LONDON, March 6, 1856.

England is so decidedly a manufacturing country that no question has a closer and more important bearing upon the future prosperity of the people than the certainty of a regular and full supply of the raw materials necessary for the unrestricted prosecution of her manufactures, the constant employment of the capital which is directed to that object, and the large proportion of her population who earn their daily bread as manufacturing artisans. Among the raw materials so employed, and for which England must be indebted to other countries, cotton is the most important. The failure for a single year of the cotton crop would be the greatest commercial and social misfortune which could befall this country. There is, at present, a great deal of attention being paid to this subject, and the daily journals furnish many statistics respecting it.

The Daily News quotes the New Orleans Delta as authority for the following statement: The production of cotton in the United States increased nine per cent. per annum from 1845 to 1855, while the increase of demand was sixteen per cent. If this ratio continues through another ten years there will be an annual deficit of nearly 500,000 bales. The U. States produce more than three-fourths of the whole quantity obtainable in the world. There are 400,000,000 acres of cotton-lands in the United States, of which only 28,000,000 are now under cultivation. About 550,000 slaves are employed in cotton cultivation. Should the demand for cotton continue to increase, the questions will arise, How is the amount of available labor to be increased so as to supply the demand? By what means can the United States continue to keep the lead of the world in the production of cotton? These are questions to which we do not presume to give an answer.

Mr. Olmsted, in his recently published "Travels in Texas," shows, by a vast amount of evidence, that the climate of that part of the Union is no hindrance to field labor being done by white persons, and that nothing in the cultivation of cotton in Texas would be prejudicial to Germans or other European people, or to the white population of the United States. The quantity yet produced by white labor in Texas is small, but Mr. Olmsted states that the cotton raised by that means sells at Galveston for one or two cents a pound more than that produced by slave labor, owing to its superior dressing and preparation.

We mention these statements as shadowing forth a probable answer to the question, how is the United States to meet the increased demand for this all-important raw material and article of commerce? What we have stated, is, if correct, and we have given our authorities, sufficiently well known on your side of the Atlantic, and our motive for recapitulating it is a desire to give an outline of the subject as discussed here.

The celebrated African traveller, Dr. Livingston, turns our attention to another continent. He warns us against supposing that cotton cannot be procured from Africa to any desired amount, or that the soil of that continent cannot easily be made to produce cotton enough for the supply of England. Dr. Livingston assumes to speak knowingly respecting the quantity and quality of the labor and the extent of suitable soil; and other authorities are no less confident in regard to the quality of the product. Then there is the Australian continent; and both Manchester and Liverpool men have spoken highly of its capabilities as a cotton-producing country; and so did Mr. Bazeley, the President of the Manchester Chamber of Commerce, at the annual meeting held a fortnight ago. Its quality is, by all accounts, excellent, and all that is wanting is the necessary quantity of labor and skill in cleaning it. Lastly, there is "the broad domain of India, which might clothe the world in cotton if roads were made, and markets opened, and drainage and irrigation attended to." The mere construction of lines of communication from the interior to the coast would at once relieve England of all fears of a failure of the raw material for her cotton manufactures.

This is not a question which concerns England alone. It is one of world-wide importance; for we do not know one civilized or even semi-civilized country on the earth's surface which would not be materially affected by any event which cut off the regular operation of cotton manufactures. Next to a constant supply of breadstuffs, there is nothing of so much consequence to the well-being of a large majority of the human race as the steady production of cotton. The subject branches out into so many directions, and all of them presenting so many important aspects, that a large treatise would scarcely suffice for its full discussion. Your own census returns abundantly testify, not only the surprising rapidity with which the production of the raw material has increased, but also the consumption of it in your own domestic manufactures. This latter has been so great that well-grounded expectations are formed of the rapid approach of the time when you will need *the whole* of your raw material for the support of this branch of your national industry. Your increasing population and your increasing manufactures will probably quite keep pace with, and it may be outrun your increased production. The English papers say:

"The wisest citizens of the United States are as uneasy at England's dependence on their cotton fields as English people can be." * * *

"The Americans are exploring Africa much more diligently than we are, and they are always hoping to hear that we are proceeding with our experiments in India."

If these things be so, then probably what we have here thrown together may serve to show that there is no good reason to dread that cotton manufactures in any part of the world need be impeded for want of the raw material. Providence has provided and nature presents more than sufficient resources, which the wisdom and the industry of man must be exerted upon and develop.

The Warrenton News is informed that most of the officers alluded to by it were democrats when they were appointed. There is no shadow of pretence for its statements on the subject.

COMMERCIAL RECORD.

ARRIVALS.

Lutterloh & Co's Line March 25 and 26, Strs Rowan, Magnolia and Fanny, with Passengers, and Goods for A G Thornton, J W Lett, Cook & Johnson, S M Thomas, C E Leete, Starr & Williams, B Foffitt, W R Wiley, J McGugan, C T Haigh & Sons, J Kyle, W Carmichael, M C Vick, J & N A Cameron, E L Pemberton, W P Elliott, W H Carver, D & W McLaurin, Beaver Creek Co, Mrs F J Swan, L Brandt, E J Hale & Son, M Gorrell, G Brandt, J Dodd, S W Gorrell, H & E J Lilly, J McRae, H Hackney & Son, W C Troy, W L Wrench, P P Johnson, Kirkpatrick, J Scanlin, Dr J F Foulkes, J L Bryant, T M Howard, A McPhin, N Frederick, J E Parker, D H Hall, J B Troy.

Cape Fear Line. March 27, Str Flora McDonald, with Good for J Hussey, J M Johnson & Rich, Worth & Utley, E Gaither & Co, M C Vick, Gaither & Brown, J J Leach, G W Johnson & Co, J M Johnson & Martin, W D Moffitt, S Edwards, S M Branson, C Jordan, Union Co, Murchison, Reid & Co, A Brower, Jos Hoover, J M Worth & Son, A A McKethan, G W Harris, S C Jordan, E N Moffitt, B Moffitt, D Murphy, L Brant, Williamson & Overbaugh, J R Livingston, T B Leibetter, Lance & Lassater, J & N A Cameron, A W Steel, D & W McLaurin, E Belo, N C & M Jerrall, G W Williams & Co, J W Sandford, Wm Hall, P Tindell, J Kyle, S J Hinsdale, J W Lett, Crutchfield & Headen, J & E Kerner, G Matthews.

ONE WEEK LATER FROM EUROPE.

HALIFAX, March 27.

The *Europa* arrived this morning, with Liverpool dates to the 14th.

Commercial.—Cotton quiet and unchanged. Breadstuffs very dull, with a declining tendency. Quotations nominal. Money decidedly more stringent. Consols for money 93¾.

Canal Flour is quoted at 28 a 29. Southern 30 a 31¼. Red wheat 7¼ a 8¼. White 8¾ a 9¼. Mixed corn 32 a 32¼. White 34½ a 35. Yellow 33¾.

It is believed that Palmerston will carry a small majority in the next Parliament.

Notice has been given to both houses of a motion of enquiry, respecting the present relations between England and the United States.

The Persian treaty is pronounced by Lord Clarendon to be satisfactory, and more favorable to England than Persia offered to accept at Constantinople. The Persians are to evacuate Herat within three months after the ratification; whereupon the English are immediately to evacuate the Persian territory.

The disputes between Persia and Affghanistan will be arbitrated by England.

Advices indicate more tranquility in the northern ports of China.

The Chancellor of Exchequer stated that the treaty upon the Sound dues, about to be signed, gave satisfaction to all the powers interested.

An exchange of notes on the Chinese difficulties, has taken place between France and England.

Spain.—Rather quiet. Preparations for the invasion of Mexico are progressing on a large scale. It is thought that operations will be confined to the blockade and bombardment of Vera Cruz, and not embrace the landing of military forces. The Espana, the government organ, demands that France and England shall request the United States to remain neutral.

It is rumored that Napoleon offers to mediate on the part of Spain; also that England and France have refused to guarantee the Island of Cuba, if hostilities commence.

The new Minister from Mexico had arrived at Southampton, en route for Madrid.

Part of the programme of the war is to bring Santa Anna from his retirement to aid in the capture of Vera Cruz. Meanwhile, vessels are to cruize off Vera Cruz.

Lord Elgin has been appointed a Special Minister to China.

We regret to learn the unexpected and sudden decease yesterday morning of Mr. Eskridge Lane, of Lancaster, Pennsylvania, a nephew of the President of the United States.—*Nat. Int.*

The dwelling house and much of the most valuable furniture, of Jno. F. Wooten, Esq., in Lenoir County, was burnt on Friday evening last. Loss $5,000, no insurance.

A new Post Office called "Battle Hill," has recently been established at Wolf Scrape Muster Ground, in Duplin county—John W. Hinson, P. M.

DIED,

In Robeson county, on the 20th inst., in the 27th year of her age, Mrs. MARY C. BETHUNE, wife of Dr. Angus Bethune. She was an amiable, intelligent, and pious lady. She was indeed one, who gave evidence in health and in sickness, that she was an humble Christian and could sweetly say, in the assurance of hope just before she expired, "Blessed Saviour! come quickly."—Com.

In Robeson county, N. C., on the 23d inst., at an advanced age, Mr. ALEXANDER GRAHAM.

In Charlotte, on the 21st, MARY OCTAVIA, infant daughter of J. W. Osborne, Esq., aged 2 weeks and 14 days.

Also, on the 23d, of pneumonia, Dr J. W. GIBSON, aged about 28 years.

Very suddenly, in Chatham county, on the 20th inst., Mrs. SARAH BROOKS, wife of Sam. Brooks, aged 40 years. She left many relatives and friends to lament her death, but there is an abiding hope that their loss is her eternal gain.

FAYETTEVILLE MARKET.—March 30.

BACON—	11½ a 12	LARD—	13 a
COTTON—		MOLASSES—	
Fair to good,	13 a 13½	Cuba,	50 a 52
Ordin. to mid.	11 a 11½	N. Orleans,	00 a 00
COTTON BAGGING—		SALT—	
Gunny,	22 a 25	Liv. Sack,	1 25 a 0 00
Dundee,	18 a 20	FLAXSEED,	1 25 a 0 00
FLOUR—		N. C. SPIRITS—	
Family,	7 00 a 0 00	P. Brandy,	1 00 a 00
Super.	6 50 a 0 00	Apple do,	75 a 00
Fine,	6 00 a 0 00	Whiskey,	55 a 60
Scratched,	5 50 a 0 00	WOOL—	17 a 18
GRAIN—		TURPENTINE—	
Corn,	1 10 a 1 15	Yellow dip,	1 90 a 0 00
Wheat,	1 10 a 1 20	Virgin,	1 90 a 0 00
Oats,	70 a 0	Hard,	90 a 0 0
Peas,	1 10 a 0 00	Spirits,	38 a 00
Rye,	90 a 1 00		

REVIEW OF THE MARKET.

Bacon—Quite firm.
Cotton—Market quite firm.
Corn—No difficulty in obtaining highest quotation.
Peas—In demand.

Corrected by JAMES G. COOK.

WILMINGTON MARKET.

Virgin and yellow turpentine 2 40, hard 1 40. Tar 1 30. Cotton 13 to 13¼.

At Charleston, cotton 11 to 14. Corn 75. Flour $7 to 7 50.

At Cheraw, cotton 11½ to 12¼. Receipts of the week 528 bales. Previously 15,672. Corn $1 to 1 12. Bacon 12½ to 14. Flour $7 to 7 25.

At New York, Southern Flour firmer, at 6 20 to 7 80. Southern Corn 67 to 71. Middling uplnd Cotton 14. Spirits Turpentine 46. Common Rosin 1 70 to 1 75.

Total receipts of cotton 2,578,269 bales, against 2,817,582 last year. Decrease 239,313 bales.

PORT OF WILMINGTON.

ARRIVALS.

March 25.—Brig Belmont Locke fm Cardenas; Schr James Buchanan from Washington, N C. 26—Schrs Lilly from Charleston, Aid and Kate Field from New York. 27—Str Brig William F from N York; Schrs C B Glover from Sneed's Ferry, C F A Cole and O F Hawley from Baltimore, Palestine from Hyde county, H E Weston and Lewis Chester from New York Isabella Thompson from Philadelphia. 28—Schrs Ellen Randall from Little River, Dolphin from Newbern.

VALUABLE LOT FOR SALE.

THE LOT, corner of Gillespie and Mumford Streets, extending about 500 feet on Mumford Street, is offered for sale.

For terms apply to
G. DEMING, Esq., Fayetteville.
or JAMES OWEN, Wilmington.
March 26, 1857. 94-2mpd

DeGrath's Electric Oil, for sale by
S. J. HINSDALE.
March 30. 94-3t

Pure Potash, for sale by
S. J. HINSDALE.
March 30. 94-3t

Hyson and Imperial Tea, for sale by
S. J. HINSDALE.
March 30. 94-3t

ECCLES'S MILL

HAS been newly repaired. Send your Corn and have it ground. M. McKINNON.
March 30. 94-
Town papers copy.

K. M. MURCHISON. A. J. HOWELL.
MURCHISON & HOWELL,
Commission Merchants,
No. 104 WALL STREET,
59-itf] NEW YORK.

NEW
Spring & Summer Goods.

S. M. THOMAS & BRO.,

ARE receiving, direct from New York, their recent purchase of SPRING AND SUMMER GOODS, consisting of

Dry Goods, Clothing, Hats, Bonnets, Boots, Shoes, &c.

Their Stock is much larger than usual, which they offer at wholesale or retail.

They respectfully invite their friends, customers, and everybody in want of CHEAP GOODS, to call and examine their Stock before making their purchases. They defy competition, FOR CASH, or they will sell on the usual time to responsible prompt paying customers.

March 30, 1857. 94*4t

Town papers copy three times.

NEW STORE.

THE Subscriber is now receiving, direct from New York, his fresh and well selected Stock of

Family Groceries,

Together with a full supply of

PROVISIONS;

And would be pleased to have all paying customers give him a call. Store in lower tenement of J. W. Powers & Co.'s brick store. W. C. TROY.
March 30, 1857. 94-4t

Further Supplies of Books and Stationary.

THEODOSIA ERNEST, or The Heroine of Faith;
"Enquire within for anything you want to know";
Rifle, Axe and Saddle bags, by Milburn;
Household Mysteries, a Romance of Southern Life;
Dr. Kane's Arctic Explorations.—cloth, sheep and half calf bindings;
Webster's Dictionaries, unabridged Quarto, Octavo, Family Pronouncing, Pocket, &c.—eight different editions. The Turner's Companion;
Jacobus' Notes on Matthew; School Books;
DUPLICATING IMPRESSION PAPER, &c., &c.
Just rec'd. E. J. HALE & SON.

The Wilmington, Charlotte and Rutherford Rail Road Company.

A CALL upon the Stockholders of this Company, for the second instalment of ten per cent. upon their respective subscriptions, has been ordered by the Board of Directors, payable on the 1st of May next.

A Receiver has been appointed in each county for the convenience of the Stockholders.

H. W. GUION, Pres't
W. C. & R. R. Co.
March 23, 1857. 94*tIM

LIST OF LETTERS

REMAINING in the Post Office at Fayetteville, N. C., March 30, 1857:

Mary A Bizzell, Mabel Bingham, Jno Biggs, Jas B. Bailey, J L Blalock.
P J Coppedge, D J Colvin.
W S Devane, Dr F Davison 2, Jas C Dollar.
E Fevrand, Thos Flowers, D V Forgerson.
H Gilmore 3, W H Gainey, J S & A Gainey.
Jno W Hopkins, J A Hammond, Mr Hoorer (Silver Smith &c.)
Miss Nelis Johnson, Needham Jackson, Martha J Johnson.
Wm V Keevett.
Sam'l Long, D S Loth.
Mrs Mary A Murphy, J B Massemore, D B Murphy, Alfey Matthes, Hugh McPherson, Torial McLeod, Wm McDuffie, Henry A McKay, Donald McArthur, Charley McDonald.
E Peterson, J A H Parker.
Colin Shaw 2, Nathan Stacton, W & A Southworth.
Isabella Williams, Sarah A Williams, Jno E Whitfield, Geo W Wheeler, Fed Williams, J & J W Wellens, James Wright, J C Williams.
N. B. Persons calling for any of the above letters will please state that they are advertised.
J. E. BRYAN, P. M.

NOTICE.

ON the 7th April 1857, I will sell to the highest bidder the following property, being in the Town of Fayetteville, to-wit:

1 HOUSE and LOT (containing two acres,) in Lower Fayetteville, situated on Water Street, on which Louis A. Nixon now resides. The House is new and in good repair, and the location very healthy.

One vacant LOT also in Lower Fayetteville (containing ¾ acre,) known in the plan of said town as Lot No. 98, situated on Front Street.

The above property will be sold at the Market House on the day above named, without reserve.

Terms accommodating, and made known at sale.
ELIJAH F. MOORE,
By C. E. LEETE, Auc't.
March 24. 93ts

TRUSTEE SALE.

BY virtue of a certain Deed of Trust, to me executed by Louis A. Nixon, I will also sell at the same time and place, all the Stock of Goods in the Store House now occupied by Louis A. Nixon, in Lower Fayetteville, consisting of a general assortment of

Dry Goods and Groceries.

And will rent for the balance of the year 1857, the Store House and Dwelling House which said Nixon now occupies.

Terms made known at sale.
E. C. MOORE, Trustee,
By C. E. LEETE, Auc'r.
March 24. 93ts

AT THE

"CITY CLOTHING STORE,"

38 MARKET STREET,

Wilmington, N. C.,

Are the following articles, viz:

Dress Frock Coats, latest style.
Doeskin and fancy cassr Pants, do.
Drap d'Ete, Linen Drill and alpaca do. do.
Business Coats for Spring and Summer.
Linen, Alpaca and Drap d'Ete Coats.
Farmers' Satin, Marseilles, Silk and Linen Vests.

Youths' Clothing, Children's do.,

Consisting of plain and fancy suits, Capes, Jackets, &c. &c. Silk and Gingham UMBRELLAS.
Ladies' Furnishing Gaiters, Reticules, &c.
CLOTHS, CASSIMERES and VESTINGS, in great variety—newest importations.

HILZINGER, at the head of the Cutting and Merchant Tailoring Department, insures perfection in fit and workmanship.

The most extensive variety of

UNDER GARMENTS,

Ever opened in any one house in the State, is now on the shelves.

The celebrated "YOKE SEAM" SHIRT is sold only at this house.

To enumerate the different varieties of GENTLEMEN'S FURNISHING GOODS, such as Cravats, Ties, Suspenders, Gloves, &c., &c., it would be necessary to occupy an entire column of the "Observer."

To all such as have discriminating taste and appreciate good fabrics, good workmanship, and approved styles, we direct their attention and would advise them to call at

BALDWIN'S
City Clothing Store,
WILMINGTON, N. C.

N. B. This house has the agency for the sale of the Steel frame Sole Leather TRUNK, and always keeps on hand a full assortment of Ladies' Trunks, Hat Cases, &c.
March 14, 1857. 90-swlaw6ti

TO MINERS.

THE Montgomery and Richmond Coal Mining Company will receive Sealed Proposals for sinking a Bore for Coal in the valley of Cheek's Creek, at a stated price for the first, second, third, fourth and fifth 100 feet of boring. If coal is cut through to the satisfaction of the Company, before the termination of any of the above mentioned sections of 100 feet, the boring to cease.

All bids shall be laid before a committee of five, chosen by the company, who shall sit on the 15th of May next, and judge of the merits of the bids and decide whether they be received or not. Good references must accompany the bids. Bids will be received until the 15th of May, 1857. Bidders will address J. Luther, Esq., Ch'm'n of Committee, at Pekin, Montgomery Co., N. C.
March 9, 1857. 90-*3ti

THREE DAYS LATER.

NEW YORK, March 24.

The steamship *Africa*, with Liverpool dates to the 7th, has arrived.

Cotton closed quiet and unchanged, except at advance of one-eighth on Fair Uplands.

Breadstuffs very dull, with a declining tendency.

The weather has been favorable to crops.

Counterfeit.—We saw, yesterday, a counterfeit note of the Bank of Charlotte for $20. It purports to have been issued 8th April, 1853. The vignette, which is badly executed, represents a blacksmith's shop, a horse being shod, and a traveller looking on. The general appearance of the note is bad, the engraving being clumsily executed, and the paper of indifferent quality. The signatures of the officers are well done, but the figures in the corners and in the centre of the bill are rude and unlike those in the genuine note. There are other dissimilarities, but as they have been pointed out on a former occasion, we deem it unnecessary to describe them. We caution the public against these spurious notes, as many of this denomination are believed to be in circulation, at least in places south of us.

Wil Herald.

Murder will out.—Mr. Calvin Terry, of this place, was, on Monday, arrested by officers sent here from Fayetteville, charged with the murder of Capt. Wilkinson, who was lost overboard from one of the steamers plying between this place and Fayetteville, some four years since. It appears that Terry, who was engineer of the boat at the time, confessed to a man named Bird Evans, of Fayetteville, that he knocked Wilkinson overboard with the starting bar. Evans went before a magistrate of Fayetteville, and made oath to the statement; hence the arrest. Terry is now in jail awaiting his trial.—*Wilmington Herald.*

Sale of Bank Stock.—One hundred shares of the Stock of the Bank of Charlotte were sold in this place on Friday last at $50 per share of $50.

Charlotte Democrat.

MARRIED,

In Moore county, on the 19th inst., by R. W. Goldston, Esq., Mr. WILLIAM H. BREWER, of Chatham county, to Miss LOUISA COUNCILMAN.

DIED,

On the 21st inst., at Beaver Creek Village, ROXANNA, daughter of Henry H. and Jane Hodgin, aged 3 years 8 months and 4 days. Seldom did we ever witness a more promising and interesting child than she was. She indeed was a treasure to her fond parents.

But the youthful flower is nipped,
Her spirit has fled
To the realms above.
No more will we hear
Her lisping tongue.
We'll always miss her youthful step.
O sad and bereft parents!
Be reconciled to know,
That she is gone
To the home of the blest. Com.

In Wilmington, on the 22d inst., THOMAS DAVIS, infant son of Thomas D. and Mary V. Walker, aged 9 months.

In Wilmington on the 23d inst., Mrs. FRANCES M. BEERY, relict of the late Samuel Beery, aged 34 years.

At his residence in Sampson county, on the 10th inst., of Dropsy of the chest, Gen'l HARRY BRYAN, in the 71st year of his age. He died calmly and almost without a struggle, and seemingly without pain retaining his perfect senses to within a few moments of his last. Told the family that he knew he was dying, that that was the trying hour, frequently called on God and his Savior to assist him, to give him fortitude, asked his friends around him to assist him with their prayers in that trying hour. He was a member of the Baptist church. We are satisfied that he enjoyed that hope of happiness hereafter which rests in a firm and unchanging faith in the promise of the Redeemer. It was a great consolation to his family and friends to see him die with such strong hope. He enjoyed an extensive acquaintance and a wide circle of friends who will regret his death. In all the various relations of life as parent, husband and neighbor, he was highly esteemed. He was liberal and charitable, of the strictest integrity, a firm and generous friend; was as remarkable for his promptitude and fidelity in his intercourse and dealings, as for his hospitality and public spirit. General Bryan was born in Johnston county and represented that county in the Legislature for several years, was Captain in the last war, and stationed at Norfolk where he won the love of all his soldiers and was ever after much venerated by them.—Com.

Sale of the Personal Property of the late John McNeill.

AS Administrator of John McNeill, dec'd, I shall sell at auction, at his late residence in Harnett County, commencing on the 21st of April next and continuing from day to day, till all is sold, the whole of his personal property, excepting Negroes and the portion which may be allotted to his widow for her year's maintenance.

Among the property to be sold are,—

Eleven Head of Horses and Mules;
Some 100 bbls. of Corn;
Some 6000 lbs. Bacon, of superior quality;
Some 30 Stacks of Fodder;
About 80 Head of Cattle;
About 200 Head of Hogs;
40 Sheep;
1 Jack;
A family Carriage, and Buggy;
Two Timber and 4 other Wagons;
Two Carts;
Plantation Tools;
One Piano Forte;
Household Furniture;
10 shares of stock in the Cumberland Academy, and ½ of the Philosophical Apparatus belonging to the same; and a great variety of other valuable property.

A credit of 6 months will be given,—the purchaser giving bond with approved security.

On the 24 day of April I shall HIRE OUT at Auction for the remainder of the year, the NEGROES belonging to the Estate. Terms made known on the day of hiring.

The undersigned has also been appointed Administrator *de bonis non*, with the will annexed, of John McNeill, Sr., and he hereby notifies all persons having claims against either estate, to present them duly authenticated, within the time prescribed by law, otherwise this notice will be pleaded in bar of their recovery.

He requests all persons indebted to either estate to make payment at an early day.

The Corn, Fodder, Stock, &c., on the intestate's Farms on the Cape Fear river, will be sold where they are, after the conclusion of the sale at the home plantation. JONATHAN WORTH.

March 12, 1857. 90-ts

VALUABLE REAL ESTATE FOR SALE.

I WILL sell at Auction on the premises, in Elizabethtown, on the first Monday in May next, the LOT and HOTEL and other buildings at present occupied by Alex. Carter, situated in the centre of the Village, on the principal street. The House is large, well built and nearly new—the front building has eight comfortable rooms with fire places, and two others in the attic,—there is a spacious addition in the rear, in which are a dining room and several good bed rooms. Upon the premises are all necessary outbuildings, Kitchen, Smoke-house, Stables, Shelters, &c., a good Garden and well of good Water. Also, a small House well fitted for a store, and two offices for Lawyers. All the Furniture in the Hotel belonging to James Melvin, will be sold at the same time and on the same terms. Also, two lots adjoining each other, containing one acre of land, upon one of which there is a small dwelling house.

The property will be sold on a credit of one, two, three and four years. Bonds with approved security, drawing interest from date, the interest payable annually, will be required of the purchaser or purchasers before the possession is given.

THO. C. SMITH, Attorney
for JAMES MELVIN.

Feb'y 26, 1857. 86-tspd

SHEMWELL HOUSE.

FAYETTEVILLE, N. C.

East side of Green Street, a few Doors North of the Market House.

THE Subscriber desires through this medium to acknowledge the liberal patronage bestowed upon his House the past year—and as he has just erected New Stables and Carriage Shed convenient to the House and to water he takes pleasure in saying to his patrons and the public generally, that he is still prepared to accommodate them with transient and permanent board, and respectfully solicits a continuance of the liberal patronage heretofore received. Every exertion on his part shall be used to render them comfortable during their sojourn with him. His table is always supplied with the best the market affords.

P. SHEMWELL.

March 24, 1855. 86-tf

DOBBIN HOUSE!

POWERS & TROY, PROPRIETORS.

THE Proprietors of this Establishment announce to the public, that owing to the constantly increasing patronage extended to them, they have been induced to enlarge the accommodation by the addition of an extensive Dining Room on the lower floor, and suite of Rooms on the second floor; thus enabling them to accommodate all who may favor them with a call. And they pledge themselves to an increased exertion to give satisfaction to their patrons.

Spacious Stables attached and careful Ostlers in attendance.

The eligible location of the Establishment, with the experience of the Proprietors in providing for the comfort of their patrons, they hope will secure to them a liberal share of the travel.

The Western and Southern Stages arrive at and depart from this House.

Carriages in attendance on arrival and departure of Steam Boats, for the accommodation of passengers. Horses and Carriages furnished at any notice for carrying travellers to any part of the adjacent country.

J. W. POWERS. W. C. TROY.

Fayetteville, May 12, 1856. 3tf

A RARE CHANCE!

The Furniture and Fixtures of the Fayetteville Hotel for sale.

THE subscribers having fully determined to sell the above named Property, now offer it to an enterprising man upon liberal terms.

This Hotel enjoys a large custom from the adjoining counties and from the travelling public, with a prospect of future increase. What it has done and is now doing can be seen by any one wishing to purchase referring to our books.

The situation of the building is such that it commands the greater part of the custom coming to and passing through this place.

For the amount of capital invested, there is no business that a person could engage in that would pay as well. J. H. ROBERTS & CO.

Sept 11, 1856. 38tf

VALUABLE PROPERTY *FOR SALE.*

I OFFER for sale, my LANDS in the Town of Fayetteville, about 130 Acres, known as the

MUMFORD SWAMP.

About 80 Acres of it is fine Meadow Land, as the Crop now on it will show. Also, the

Valuable Brick Store and Lot

near the Market Square, occupied by Mr. John A. Pemberton.

A Large and Valuable Lot, fronting on Donaldson, Maxwell and Mumford Streets, known as the Hotel Garden Lot,—could be divided into several Building Lots—very near the new Female High School Buildings.

Also, the Stable Lot adjoining, fronting on Mumford Street.

Several DESIRABLE BUILDING LOTS on both Winslow and Mumford Streets.

All this property can now be purchased on favorable terms, and a large part can remain on Bond and Mortgage if desired.

THO. J. CURTIS.

Oct. 10, 1855. 43tf

ROBERT D. GREEN.

(LATE GREEN & WEAR),

WATCH-MAKERS, JEWELLERS, &c.,

FAYETTEVILLE, N. C.

R. D. G. begs to return his sincere thanks to the public for the kind patronage so liberally bestowed upon the late Firm, and informs them he has bought the interest of J. S. Wear, and will continue the business in all its branches at the old stand, under his entire superintendence.

N. B. All Watches left with him for repair will be taken apart in the presence of the owners, and the necessary repairs pointed out to them and a written contract given for the same, which work will be warranted for two years.

On hand and for sale now, the most varied and choice selection of CLOCKS and other time pieces that has ever been offered to the public in North Carolina, which he will sell at New York prices, and also WARRANT for two years.

All debts due to and by the late firm will be paid and received by R. D. GREEN.

August 25, 1856. 34-tf

O. HOUSTON

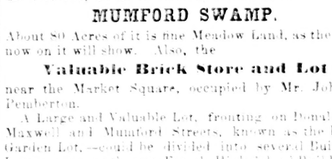
WOULD inform his friends and former customers that he may be found 2 doors below the Cape Fear Bank, and 3 doors above his old stand south side Person Street, where he intends to keep on hand,

Harness, Saddles, Bridles, Whips, Collars,

and every thing belonging to his trade. He respectfully invites his friends from the country to call and examine his stock before purchasing.

He will attend to Repairing of Harness and Saddles punctually, and his charges shall be moderate. He would request all indebted to the firm of HOUSTON & OVERBY to settle with W. Overby or himself, as they are compelled to settle the firm's debts.

August 27, 1856. 34tf



WHO WOULD HAVE THOUGHT IT?

A new Carriage Establishment on the Military Green, opposite the Methodist Church, fronting on Mumford Street.

GREAT ENTERPRISE!

Fayetteville is bound to Shine!!

THE Subscribers would respectfully inform their friends and the public, that they have entered into copartnership for the purpose of conducting the general CARRIAGE BUSINESS in all its various parts. And being both practical workmen, fully understanding their business, they have no hesitation to compare work with any establishment in Fayetteville as to style and durability.

One of the firm may be known by residence to A. B. Whitfield's iron work for the last two years.

We warrant all work to give general satisfaction for twelve months.

Repairing done in the neatest manner low for cash.

PIER & BRANIN.

JAMES H. PIER. JAMES BRANIN.

Fayetteville, Jan'y 24, 1856. 62tf

LIFE INSURANCE.

THE Undersigned has been appointed Agent of the North Carolina Mutual Life Insurance Company. Every member for life participates in the profits of the Company; and the annual premium for life membership, where it amounts to $30 or more, may be paid one-half in cash, and the other half in a note at 12 months.

Debtors' lives may be insured by creditors. A man may insure his own life for the exclusive benefit of his family. The lives of slaves may be insured.

This system is rapidly growing into favor, all over the civilized world. It is one by which a family, for a small sum annually, may be provided for, after the death of its head, on whose exertions they may have been dependent for a support. It is a good investment of money, even if one should live long after taking out a Life Policy. Explanatory pamphlets, and the necessary Blanks, furnished on application.

E. J. HALE.

BOOKBINDING

OF all kinds, is executed in the best manner. Old common Prayers, Bibles, and others, rebound in the same style they were before. This will save the repurchase of new books. Librarians connected with colleges, and other societies, and also gentlemen residing at a distance, will find it a matter of economy to get their books bound here, as a deduction of prices will be made upon large orders. Pack them and send them with particular directions to this establishment; and when finished, they will be carefully repacked and returned without delay.

I have the best stock of materials; and workmanship will compare with any either at the North or South.

Apply for a list of Binding prices before going elsewhere. The undersigned respectfully solicits a share of patronage. THOS. H. TILLINGHAST.

Anderson Street.

Nov. 5, 1856. 51-y

NEGROES WANTED.

THE undersigned will pay the highest cash price for YOUNG NEGROES. Letters addressed to either of us at Laurinburgh, Richmond county, will have prompt attention.

D. C. McINTYRE.
DANIEL M. McLAURIN.

Laurinburgh, Dec 26, 1856. 68tf

JUST RECEIVED.

20 QUARTER BOXES RAISINS.
20 Half " "
20 Boxes Soda Biscuit.
20 " Cheese.

For sale by C. E. LEETE.

Dec'r 15. 65tf

D. W. C. BENBOW, D. D. S.,

Graduate of the Baltimore College of DENTAL SURGERY.

OFFICE hours from 9 A. M. to 1 P. M.
" " " 3 P. M. to 5 P. M.

DR. BENBOW may be found at his suite of Rooms near the Market, where all who are in need of the services of a Dentist are respectfully invited to call. All operations performed upon the latest and most approved plans. To those in need of *Artificial Teeth*, he would simply say that he is behind in no improvement. He inserts from one to an entire set upon fine Gold or Platina plate, which he guarantees to be equally as serviceable as the natural organs.

He spends nine months of each year in this place, (from 1st of October to the 1st of July.)

Oct. 20, 1856. 40-tf

OLD RYE WHISKEY.

THE Subscriber is the only authorised agent in Fayetteville for the sale of the Hon. R. C. Puryear's Celebrated *OLD RYE WHISKEY*. He will be supplied with this superior Whiskey to meet the demand.

W. DRAUGHON.

Fayetteville, March 26. 90-tf

BEDSTEADS! BEDSTEADS!!

JUST received from the Manufacturer, Ira Hersey, a supply of

BEDSTEADS

of various patterns, and made of good seasoned timber. These Bedsteads are manufactured in this place, and can be sold to dealers as low as they can be got from the North. Call and examine.

A. M. CAMPBELL

April 9. 84-y

FOR SALE.

TIN PLATE,
Sheet Iron,
Iron Wire,
Zinc, and Tin Ware and Stoves of various patterns. By

C. W. ANDREWS,
Market Square

Sept 24 42

DEEP RIVER COAL.

BITUMINOUS COAL of the best quality can be had at the works at Egypt, at a reasonable price by the Ton.

WM. McLANE,
Mining Engineer.

May 24, 1856. 6tf

Fire Insurance.

THE ÆTNA Insurance Company of Hartford, having put the tax imposed by the Revenue Law of the late Legislature, will continue its Agency in Fayetteville, under the management of the undersigned, who is prepared to issue Policies of Insurance on Buildings or Goods, either in this Town or in any part of the State, on proper application, description of the Property, &c.

The ÆTNA COMPANY has been in operation about 30 years. Its capital is $500,000. The Hon. Thos. K. Brace was its first President, and he still holds that office; and several of its first Directors are still active and efficient members of the Board. It has at all times sustained the highest character for the prudence of its management, and for the liberality with which it has ever adjusted its losses.

E. J. HALE, Agent.

GUANOES.

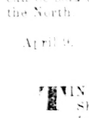
758 BAGS PERUVIAN;
327 do. COLUMBIAN.

Not only has the cost of using these Guanoes in connexion been very much diminished, but experiments have proved that the phosphate, so much wanting in the Peruvian, not only increases the yield, but combined with the Columbian makes the crop much more certain.

For sale by D. & W. McLAURIN.

Nov. 6, 1856. 54tf

J. W. BAKER



Is now receiving from the North the largest, finest, and most carefully selected stock of

FURNITURE

ever offered in this market; which, added to his own manufacture, makes his assortment complete;—all of which he will sell on the lowest possible terms for cash or on time to punctual customers.

Fashionable painted cottage bed-room Furniture in setts; curled hair and shuck, and cotton Mattresses; Looking Glasses; Willow Wagons and Cradles; Side Boards; Bureaus; Secretaries and Book-Cases; What-Nots; Tables, all sorts; Wash Stands; Candle Stands; Wardrobes; Picture Frames and Glass; Window Shades; Cornices; Curtain Bands; Sofas in Mahogany and Walnut; Tete a Tetes; Ottomans; Divans and Stools; Chairs of every variety.

Fine Rosewood Pianos, one with Æolian Attachment; Rosewood Melodians, from the best manufactories in New York and Boston, warranted as good as any made in the country, and will be sold at N. York prices—freight only added.

November 2. 45t

$25 REWARD.

RANAWAY from the subscriber on the 1st of April last, a negro man named Rand, about six feet high, about 30 years of age, and black. Said negro is supposed to be lurking in the neighborhood of John Bell or James McKethan.

The above reward will be paid to any person delivering said negro to me at Locksville, Chatham Co., N. C., or confining him in any Jail in the State where I can get him. NATHAN KING.

June 25. 17-tf

VALUABLE NEGROES FOR SALE.

A NEGRO Woman aged about thirty or thirty-five years, good house servant, cook, washer and ironer, honest and industrious.

A Girl aged about nine, and a boy about four years—children of the woman.

Persons in want of this species of property will do well to call on the undersigned at his Law Office on Anderson Street, when further particulars will be given. BARTH'W FULLER.

April 29. 500-tf

LAW AND EQUITY REPORTS.

JONES'S 3d Law and 2d Equity, just completed, for sale by E. J. HALE & SON.

Feb'y 13, 1857.

FOR RENT.

A COMFORTABLE HOUSE, corner Mumford and Robeson Streets. Apply to

A. J. O'HANLON.

Feb. 28, 1857. 86-1m

NO HUMBUG!

THE subscriber is now prepared to fill all orders for

Superior Water Buckets.

He manufactures North Carolina material—he employs North Carolina capital and labor,—and he solicits North Carolina patronage. By giving him a trial, and by comparing his with Northern prices, he hopes to be able to make a favorable showing. A TRIAL is what he wants.

Messrs. WORTH & UTLEY of this place are Agents for the sale of the above Buckets.

G. H. MAKEPEACE.

Fayetteville, Feb'y 17, 1857. 82-y

J. C. Thomson

IS now receiving a large and complete STOCK OF GOODS in his line, viz:

HATS, CAPS, BOOTS AND SHOES,

In all varieties, which he offers for sale at low prices for CASH, or to *prompt paying customers*.

He returns his thanks to his customers for their liberal patronage, and solicits a continuance of the same. J. C. THOMSON,

Market Square

September 3, 1856. 36tf

NOTICE.

BY virtue of a Trust confided to me by appointment of the proprietors of Cumberland Academy at meetings held June 12, '55 and D. c'r 11, '55, I will proceed to sell, on Tuesday of Harnett Superior Court May 19th 1857, the whole or so much of the property of said institution as will be necessary to pay the indebtedness of said institution if not previously disposed of. JNO. W. McKAY, Treas'r.

March 13, 1857. 90tf

Harrison's Crystal Mucilage, at the Drug Store of Dr. FOULKES.

March 11, 1857. 89-4w

Harrison's Balm of Prairie Flowers, at the Drug Store of Dr. FOULKES.

March 11, 1857 89-4w

CROCKERY

And GLASS WARE.

I AM now receiving my Stock of Crockery and Glass. In a few days I shall have a good assortment of everything in my line, suitable for the Country Trade. Country Merchants may rely on getting goods from me on better terms than by ordering from the North.

W. N. TILLINGHAST.

March 12, 1857. 89-2m

A fresh supply of Ellis's Citrate of Magnesia, a pleasant cathartic, at the Drug Store of Dr. FOULKES.

March 11, 1857 89-4w

A fresh assortment of Harrison's unrivalled PERFUMERY, just received and for sale at the Drug Store of Dr. FOULKES.

March 11, 1857 89-4w

NEW BOOKS.

Com. Perry's Japan Expedition, illustrated.
Collier & Jewett's Edition of the Original Text of Shakespeare's Plays Restored.
Farmingdale; The Lion of Flanders, or the Battle of the Golden Spurs. The Curse of the Village, &c.; Kitto's Daily Bible Illustrations; Kitto's Popular Cyclopedia of Biblical Literature; Barnes' Notes on the Books of Job and Revelations; Half Hours with the best Authors—Knight's London Edition, 2 vols.; Half Hours with the best Poets.
Revolutions in Europe, down to 1849.
Webster's University and Family Pronouncing Dict'y.
Juvenile and School Books, Stationary, &c.

Just rec'd by E. J. HALE & SON.

Nov 17

Recollections of a Life Time, or Men and Things I have seen; by S. G. Goodrich, Author of Peter Parley's Tales; Paul Fane, by N. P. Willis; Letters of Lady Montagu. Edited by Mrs. S. J. Hale; The Humors of Falconbridge, illustrated; The Adventures of Gerard, the Lion Hunter.

Also, further supplies of the Lion of Flanders; The Curse of the Village; Ernest Linwood; The Rival Beauties; The Wife's Trials; The Torch Light; Romance of the Harem; The Old Vicarage; Mrs. Lee Hentz's Novels, 50 cts a vol., &c. The Miscellaneous Works of Edgar A. Poe; Irving's Life of Washington; Bancroft's U. S.; Hume and Macaulay's Histories of England; Scott's Infantry Tactics, &c., &c.

Dec'r 11, 1856. E. J. HALE & SON.

A CARD.

THE undersigned would respectfully inform his old friends and customers that he can be found at the Store of C. E. Leete, where he will be glad to see them. J. R. McDONALD.

Fayetteville, N. C., Jan'y 8, 1857. 72-tf

CLINTON FEMALE INSTITUTE.

THIS Institution will resume its operations again on MONDAY, the 8th of SEPTEMBER.

The charges will be the same as they have been for the last year. Board $10 per month, including washing, lights, &c.

L. C. GRAVES, A. M., who has served us so long and efficiently as Principal of the Institute, now also has charge of the Steward's Department, which renders it doubly sure that this department will be conducted to the entire satisfaction of all.

Mr. Stradella will continue in charge of the Musical Department; and Mrs. Stradella the Department of Painting, &c. H. A. BIZZELL,

Sec'y Board of Trustees.

Clinton, July 25, 1856. 30-tf

Cape Fear Land for Sale.

THE Subscriber offers for sale THREE HUNDRED and EIGHTY-FIVE Acres of Land on Cape Fear River below Smith's Ferry, in Cumberland county, running with the river to the lands of Mrs. Byrd.

A portion of the land is cleared and fenced. It is well adapted to the cultivation of corn, oats and the usual crops of the river lands. The part uncleared has on it some good swamp, which may be easily prepared for use.

It will be sold on a credit of twelve months. Persons wishing to buy can call on the owner at this place.

J. G. SHEPHERD.

April 8. 94-tf

NOTICE.

THE notes and accounts due to Jno. M. Beasley, are in the hands of Wm. McL. McKay for collection, as longer indulgence *will not* be given, it is hoped this notice will be sufficient to save costs.

JOHN M. BEASLEY.

June 25, 1855. 12tf

The subscribers will purchase Spirits Turpentine, or make advances on consignments to their friends in Wilmington, or New York.

C. T. HAIGH & SONS.

April 9, 1855. 90tf

FOR SALE.

At Reduced Prices, for CASH or on SHORT TIME,

250 CARRIAGES, BAROUCHES,

Rockaways and Buggies

OF EVERY DESCRIPTION,

MANY of which are finished, and the balance being finished daily. Among which are many New and Beautiful styles, and one VERY FINE CARRIAGE. Some of them very light, and all made in the best manner and of the best materials. My facilities for doing Carriage work are GREATER than any establishment South, and I can afford and am determined to sell work of the BEST QUALITY as low as it can be built for by any one.

☞ Those who are indebted to me will please pay up, as my business requires my out-standing debts to be collected. A. A. McKETHAN.

Feb. 3, 1855. 72-tf

SITUATION WANTED.

A YOUNG Lady, fully competent to teach English, and Instrumental Music on the Piano, desires a situation, in a seminary or private family, as Teacher. The best references given, and salary moderate.

Address Miss S. G. BECTON,
Everittsville, N. C

March 16. 90*3tpd

SPRING AND SUMMER GOODS.

H. & E. J. LILLY,

ARE now receiving their usual variety of SPRING and SUMMER GOODS; to which the attention of wholesale purchasers is respectfully invited.

March 14, 1857. 90-*6t

NOTICE.

THE public are hereby cautioned against trading for a note given by me to Elam Lee, for $140, with R. D. Melvin surety, for the hire of a boy York, due January 8th, 1858. Said note was put into the hands of R. D. Melvin for the purpose of being forwarded to the said Elam Lee, which he has failed to do. The said note has been settled with Mr. Lee, and I am determined not to pay it again.

F. JERNIGAN.

March 14, 1857. 90*3tpd

STATE MEDICAL SOCIETY.

THE Eighth Annual Meeting of the Medical Society of the State of North Carolina, will be held in the town of Edenton, at 5 o'clock, P. M., Wednesday the 15th of April, 1857.

Delegates, Permanent Members, and the Profession generally are requested to attend.

WILL. GEO. THOMAS, M. D.
Secretary N. C. Med. Soc.

Feb 26th, 1857. 86-*tm

VALUABLE LAND AND MILLS FOR SALE.

THE subscriber being determined to move to the South West, is desirous to sell his well known Tract of Land, lying in Stanly county, and on the waters of the Yadkin River containing

EIGHTEEN HUNDRED ACRES.

Said land is well timbered, and that which is cleared is very fertile, and in a high state of cultivation. A good Dwelling House, out Houses, Barns, &c., are upon the said tract.

Belonging to the said tract, is a most

VALUABLE MERCHANT'S MILL,

situated on the Yadkin river; said Mill is entirely new, contains three runners, and is located directly opposite the Yadkin Manufacturing Company. The water power on said tract, is regarded by competent judges as superior to any in the State.

Any amount of Machinery can be used successfully on the river, and roads to and from the Mills are good and superior to any other roads, leading to any other Mill in Stanly county.

Persons wishing to engage in Manufacturing pursuits, would do well to call on the subscriber. He has several other tracts, not adjoining the above, which he would also like to sell.

Terms made easy. Those wishing to buy such property, can at all times find the subscriber on the premises. MARVEL KIRK.

Stanly Co., N. C., Feb'y 10, 1857. 82-3m

NOTICE.

NOTICE is hereby given, that the original Certificate of Stock of the Cape Fear Navigation Company, standing in the name of David Hay, has been lost or mislaid. I shall make application to the Company for the issuing of a new certificate of stock.

WALTER A. HUSKE,
Administrator of D. Hay.

Feb'y 21, 1857. 84-*tf

STATE OF NORTH CAROLINA,

ANSON COUNTY.

Court of Pleas and Quarter Sessions, February 26th, 1857.

Elizabeth Stanbuck, Thomas Ingram, George Dunlap and wife Anna P., Joseph B. Ingram, Winey C. Allen, Eliza K. Sibley, Catharine Parr, Jeremiah Ingram, Benjamin F. Ingram, Matthew W. Burroughs and wife Julia, Woodson Crump and wife Clementine, Eben D. Ingram, *against* Samuel P. Ingram, Martin P. Myers and wife Winey, Roland Crump and wife Sarah, Presley N. Ingram, Risden H. Bennett and wife Ann, Benjamin Ingram, John B. Ingram and Eben N. Ingram.

Petition for Re-Probate of the Will of Jeremiah Ingram, dec'd.

IT appearing from the affidavit of Benjamin I. Dunlap, Executor of said Jeremiah Ingram, dec'd, that Samuel P. Ingram, Martin P. Myers and wife Winey, three of the Defendants, are not residents of this State but reside in the State of Mississippi: It is therefore Ordered, that publication be made for six weeks in the Fayetteville Observer, (a newspaper published in the town of Fayetteville,) commanding said Defendants to be and appear at the next Term of the Court of Pleas and Quarter Sessions to be held for the county of Anson, at the Court House in Wadesborough, on the second Monday in April next, then and there to plead, answer or demur to said Petition, or the cause will be heard ex parte as to them.

Witness, Joseph White, Clerk of our said Court, at Office in Wadesborough, this 26th day of February, A. D. 1857.

86*6t] J. WHITE, Clk.

Valuable Plantation

FOR SALE.

THE subscriber offers for sale his Plantation in Robeson county immediately on the road from Fayetteville to Lumberton, 20 miles from the former and 13 miles from the latter place. There are **1046 ACRES**, of which 200 are in a good state of cultivation, and includes a good Dwelling and out-houses and two wells of good water.

Those wishing to buy will do well to give me a call, as I am determined to sell, and will make the terms easy. WM. McMILLAN,

Philadelphus P. O.

March 4, 1857. 88*4t

TRUST SALE.

BY virtue of a Deed of Trust executed to me by B. J. Gilbert, I will proceed to sell, to the highest bidder, on the 3d of April, a

TRACT OF LAND,

to satisfy said Trust, conveyed therein, lying and being in Chatham county, N. C., about 4 miles from the Deep River Coal Region, joining the lands of B. B. Stinson and others. The tract contains about 300 acres, 80 of which is in a high state of cultivation; the remainder all wood land and well timbered.

R. H. DAVIS, Trustee.

Carbonton, Feb'y 28, 1857. 88*4t

$500 Reward.

RANAWAY from the subscriber, about the middle of June last, a negro man by the name of SIMON. The said negro is about 5 feet 8 or 9 inches high, of a dark complexion, and has a young appearance; is upwards of thirty years of age; weighing 140 or 150 lbs. Said negro is very cunning and artful, and may attempt to pass himself as a free negro. According to the best information I can get I am led to believe said negro is lurking in Richmond Co., and on Big Rockfish in Robeson.

I will give twenty-five dollars for the apprehension of the said boy in any Jail in the State; I will give one hundred dollars reward for proof sufficient to convict any person in a Court of Justice for harboring said negro; or five hundred dollars for proof to convict any person of decoying him off. Any information concerning said negro will be thankfully received.

JOHN FAIRLEY.

Montpelier P. O., Richmond Co., N. C. 70*tf

FLORAL COLLEGE, N. C.

THE Copartnership heretofore existing between D. B. McARN & EDMUND LILLY was this day dissolved by mutual consent. Therefore all persons indebted to the late firm of McArn & Lilly are requested to make immediate payment, particularly those indebted previous to the 1st Jan'y 1856. They need the money to meet their liabilities, and they hope this notice will be sufficient to bring all persons indebted to them to a settlement. The notes and accounts are in the hands of E. Lilly, who is authorized to make settlements with all persons indebted to the late firm of McArn & Lilly.

E. LILLY will in future carry on the DRY GOODS BUSINESS at the old stand, where he hopes to see all his old customers and friends, particularly when they wish to buy good and cheap goods. He will start to the North in a few days and intends buying a large stock of goods. D. B. McARN.

Aug. 8, 1856. E. LILLY. 33*tf

LAND FOR SALE.

I WISH to sell my LANDS lying on the Cape Fear 15 miles above Fayetteville, containing [illegible] on each side of the River, of which I will sell any portion. There is upon the said lands a large residence with a dwelling and out-building.

A. R. SMITH

March 23. 92-3t

WANTED,

A GOOD pair of CARRIAGE HORSES.

E. J. LILLY.

March 21, 1857. 92-3t

PIEDMONT SPRINGS.

THE undersigned has become proprietor of the above named springs. They are situated in the centre of Stokes county, N. C., in a healthy mountainous region of country, within a short ride of Dan River, the Cascade, and Pinnacle Mountain, very noted place in the revolutionary war. The command a fine view of the Blue Ridge, Pilot Mountain, and Sauratown Mountains. The roads to the Springs have lately been greatly improved, that they are now easily accessible to the public, and during the summer season a regular Salem will run regularly to the Springs for passengers. The proprietor has been at great expense furnishing and refitting the buildings and fixing the grounds, and he pledges himself to spare no pains to render comfortable and pleasant all persons may visit the Springs, whether for health or pleasure. The mineral waters of these springs have been pronounced by competent judges to be equal to any in the United States. The season will open on the 1st of June next.

RATES OF FARE

Single persons per day, $1
" " " week, 5
" " " month, 15
Children and servants half price.
Single horse per day, 50 cts
" " " week, 2
" " " month, 5

EYLAES SMALLWOOD.

Piedmont Springs, March 1857. 92-6m

JAMES M. PENNINGTON,

RETAILER IN SPIRITOUS LIQUORS,

ROCKINGHAM, N. C.

March 2, 1857 89-3m

$50 REWARD

RANAWAY from the Subscriber, on the 1st of December last, his negro man ANDREW. He drew is of a dark copper color, is about [illegible] of age; has lost the forefinger of his left hand, is a spare built, not weighing more than 145 lbs.

The above reward will be paid for his delivery to me, or his confinement in any convenient jail.

H. BULLOCK.

Marysville, Robeson Co., N. C.

June 3d, 1857. 78-3m

STATE OF NORTH CAROLINA

ANSON COUNTY.

Court of Pleas and Quarter Sessions, January Term, 1857.

Peter and John Russel, Adm'rs of John Russel, William Leonard, Caswell Leonard, Josiah [illegible] Leonard, Frances Ann Leonard, Nancy Russel, Sarah Russel, James Russel, Martha Russel, Frances Russel.

Petition for sale of Land.

IN this case, it appearing to the satisfaction of the Court, that James Russel, one of the Defendants, resides beyond the limits of this State: It is therefore Ordered, that publication be made for six weeks in the Fayetteville Observer, commanding said James Russel to be and appear at the next Term of the Court of Pleas and Quarter Sessions to be held for the county of Anson, at the Court House in Wadesborough, on the second Monday in April next, then and there to plead, answer or demur to Plaintiffs' petition, or judgment confessed will be entered against him, and the case heard ex parte as to him.

Witness, Joseph White, Clerk of our said Court, at Office, the second Monday in January, A. D. 1857, and in the 81st year of American Independence.

84*6t] J. WHITE, Clk.

Dr. H. G. McEachin

having permanently located himself in Troy, Montgomery county, N. C., respectfully offers his services to the citizens of Troy and Montgomery county, in the practice of Medicine, Surgery, &c. Charges moderate.

Nov'r 1856. 61-9m

Spring Trade, 1857.

B. F. PEARCE

IS NOW RECEIVING a beautiful and well selected Stock of

Spring and Summer Goods.

Comprising a general assortment of all the latest styles of Ladies' Dress Goods, Lace and Silk Mantillas, Embroideries of every description, Crape Shawls, Bonnets, Ribbons, Gloves, Belts, Hosiery, &c.

—ALSO—

White and colored Linen Drilling,
English and French Drap d'Ete,
Bleached and brown Shirtings and Sheetings,
Irish Linens, Linen Table Cloths,
Towellings and Napkins,
Leghorn, Panama, Cassimere and Moleskin Hats,
Umbrellas and Parasols,
Boots, Shoes, and

READY-MADE CLOTHING.

All of which will be sold low for CASH, or on the usual time to punctual customers, either at Wholesale or Retail. All persons (and particularly the Ladies) are respectfully requested to give me a call before making their selections.

B. F. PEARCE.

Fayetteville, (Hay St.,) March 12, 1857. 89-3

Spring Stock, 1857.

E. F. MOORE,

Wholesale Grocer and Commission Merchant.

Has just received in Store,

215 Barrels Whiskey and Brandy.
35 " and hhds. of Sugar, ass'td.
75 Sacks Rio Coffee, "
200 " Salt.
50 Boxes Soda Biscuit.
Candles, Soaps, Candles, Snuff, Cigars, &c. &c.

All of which will be sold on liberal terms.

March 10, 1857. 89-3

More New Goods.

THE subscriber is receiving his FALL AND WINTER STOCK, consisting of almost every thing in the way of

GROCERIES,

Hardware and Hollow-ware.

—ALSO—

Boots and Shoes, Saddlery, Fish, &c.

Any of which he will sell cheap for Cash, barter for Produce, or on short time. Store recently occupied by Troy & Marsh, near the Dobbin House.

G. W. I. GOLDSTON.

Oct. 15, 1856. 58tf

Book Agents Wanted.

THE Subscriber, having taken the General Agency for getting subscribers to and delivering Hawks' History of North Carolina, now in process of publication by Messrs. E. J. Hale & Son of Fayetteville, is desirous of entering into an engagement with one or more active, intelligent and reliable persons in each of the Judicial Circuits, to canvass their respective parts of the State, or particular counties, though immediate application is desired, as setups engraved, the first volume will be ready in a few days.

Undoubted testimonials as to character must accompany each application. Address

H. W. HOKE.

Fayetteville, Dec. 9, 1856. 64-

FOR SALE.

I WISH to sell my **PLANTATION** on the West side of Cape Fear, 2 miles below Fayetteville, it would sell 500 acres or more; it consists of Road Swamp and Sand Hill Land.

Also my House and Lot on Ramsey Street.

One Lot corner Dick and Person Streets.

One House and Lot corner of Frink's Alley and Orange Street.

10 Shares Cape Fear Bank Stock.

12 Shares Plank Road Stock.

M. N. LEARY.

Fayetteville, Dec'r 1, 1856. 61tf